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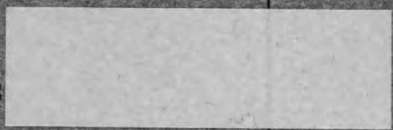




Valuation orders
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SPECIFICATIONS FOR MAPS AND PROFILES



AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19A OF THE
ACT TO REGULATE COMMERCE

FIRST ISSUE
EFFECTIVE ON FEBRUARY 1, 1914



WASHINGTON
GOVERNMENT PRINTING OFFICE
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THE INTERSTATE COMMERCE COMMISSION.

EDGAR E. CLARK, of Iowa.

JUDSON C. CLEMENTS, of Georgia.

CHARLES A. PROUTY, of Vermont.

JAMES S. HARLAN, of Illinois.

CHARLES C. McCHORD, of Kentucky.

BALTHASAR H. MEYER, of Wisconsin.

¹ _____

GEORGE B. McGINTY, Secretary.

¹ Vacancy.

(2)

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 12th day of January, A. D. 1914.

The subject of specifications for maps and profiles to be prescribed for and applied by steam railway carriers being under consideration, the following order was entered:

It is ordered, That the specifications for maps and profiles which are set out in printed form to be hereafter known as first issue, a copy of which is now before this Commission, be, and the same are hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission, be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the division of valuation; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said specifications for maps and profiles be, and the same are hereby, prescribed for the use of all steam railway carriers subject to the provisions of the act to regulate commerce, as amended, in the preparation of all maps and profiles which shall be required filed with this Commission in accordance with section 19a of the act to regulate commerce; that each and every carrier and each and every receiver or operating trustee of any such carrier be required to prepare and furnish to the Commission all maps and profiles in conformity therewith; and that a copy of the said first issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That every steam railway carrier prepare and furnish to the Commission complete maps and profiles of its property as it exists June 30, 1914, on or before February 1, 1915, or by such subsequent date as may be fixed by the Commission as a result of a hearing which will be given any carrier to show cause why said maps and profiles can not be filed within such time limit.

It is further ordered, That maps and profiles of extensions and improvements or other changes made after June 30, 1914, shall be prepared and furnished to the Commission within six months after said extension and improvement or change has been placed in operation.

It is further ordered, That February 1, 1914, be, and is hereby, fixed as the date on which the said first issue of the specifications for maps and profiles shall become effective.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

INTRODUCTORY STATEMENT.

INTERSTATE COMMERCE COMMISSION,
Washington, January 12, 1914.

To railway carriers:

The accompanying specifications for maps and profiles required by the Interstate Commerce Commission under authority of section 19a of the act to regulate commerce prescribe standards which, from date of issue, will apply to all maps and profiles which shall finally be filed with the Commission in connection with the valuation of railway properties.

To enable the Commission to begin the valuation work promptly, the carriers shall furnish for initial use copies of those existing maps and profiles and other standard and special plans that will assist the Commission in its work. These existing maps, profiles, and other plans shall be collected together by the carriers at their general engineering offices for inspection by the Commission, and copies of such maps, profiles, and other plans which it determines useful for its purpose shall be furnished when requested.

Many standard and special plans of structures will be required by the Commission in connection with the valuation, from time to time, but the permanent filing of all such special records with the Commission is not contemplated at this time, and carriers will be required to preserve such plans at their general offices so as to be readily accessible to the Commission.

Attached hereto as Appendix B are illustrative copies (one-half size) of certain of the maps and profiles described in the specifications.

A copy of section 19a of the act to regulate commerce is also included as Appendix A.

Should a question arise at any time in the minds of officers of carriers with regard to the correct interpretation of any portion of these specifications, such officials are invited to correspond with the Commission in order that uniformity may be secured in their application.

GEORGE B. MCGINTY,
Secretary.

SYNOPSIS.

- I. General.
 - 1. Intent.
- II. Maps and profiles required.
 - 2. Classes and titles.
 - 3. Description and purpose.
- III. Materials for maps and profiles.
 - 4. Cloth.
 - 5. Ink.
- IV. Form of maps and profiles.
 - 6. Size of sheets.
 - 7. Scales.
 - 8. Symbols.
 - 9. Lettering.
 - 10. Arrangement of data.
 - 11. Cardinal points.
 - 12. Indexing.
 - 13. Title.
 - 14. Certification.
- V. Data required.
 - 15. Right of way and track map.
 - 16. Station maps.
 - 17. Profiles.

(7)

SPECIFICATIONS FOR THE PREPARATION OF THE MAPS AND PROFILES WHICH SHALL BE FILED WITH THE INTERSTATE COMMERCE COMMISSION TO SUPPORT THE VALUATION OF PROPERTY OF RAILWAY CARRIERS.

I. GENERAL.

1. INTENT.

In order that the Interstate Commerce Commission may investigate, ascertain, report, and record the value of property of railway carriers as it now exists and as it hereafter may be extended, improved, or changed, it is essential that certain maps and profiles shall be prepared by the carriers and filed with the Commission.

It is not the intent of the Commission to require the unnecessary construction of maps and profiles. All maps and profiles, both old and new, must be furnished upon sheets of the standard sizes and upon material of the kind, specified, and they must be produced or reproduced by the process specified.

All new maps and profiles, whether covering new construction or old construction, must be strictly in accordance with these specifications.

Where maps and profiles already in existence contain in the opinion of the Commission the necessary information in such form that it is reasonably available, these will be accepted.

For the purpose of ascertaining to what extent their present maps are acceptable carriers may bring together at their principal engineering offices such maps and profiles as they desire to tender. Thereupon the Commission will at once examine the same and will indicate in writing what are acceptable in their present form and what changes or additions should be made in order to make others acceptable.

Except in case of existing maps and profiles accepted or modified as above, these specifications must be strictly followed.

II. MAPS AND PROFILES REQUIRED.

2. CLASSES AND TITLES.

Three general classes of drawings shall be made by the carriers and filed with the Commission, viz:

- (1) Right-of-Way and Track Map.
- (2) Station Maps.
 - (a) Maps showing all lands, separately from improvements, when this is necessary for clearness.
 - (b) Maps showing tracks and structures and external land boundaries.
- (3) Profile.

3. DESCRIPTION AND PURPOSE.

The Right-of-Way and Track Map shall be a true horizontal projection of the right of way, tracks, and other structures, platted continuously between district or terminal points.

The Station Maps shall be a supplement to the above for terminals and other locations where the property of carriers is so extensive and complicated that it can not be clearly shown on the Right-of-Way and Track Map. The Station Maps shall be made in two separate sets, one showing details as to lands and the other the tracks, structures, and external land boundaries, except that where practicable to show clearly on one map all information specified hereinafter, this may be done.

The Profile shall be a vertical, sectional view on center line of track (or other railway base line) on an exaggerated vertical scale, and shall show the features of the railway track substructure and superstructure, which can best be indicated in vertical projection; also such other detail information as is hereinafter more fully set forth.

III. MATERIALS.

4. CLOTH.

All maps and profiles shall be made by hand or by a lithographic process, approved by the Commission, on the best grade of tracing cloth (Imperial or its equal).

5. INK.

The ink used for making maps and profiles shall be the best grade, black, waterproof, and permanent india or printer's ink. The profile ruling shall be printed in orange (colored) ink where hand tracings are furnished.

IV. FORM OF MAPS AND PROFILES.

6. SIZE OF SHEETS.

The Right-of-Way and Track Map shall be made in sheets 24 by 56 inches. A plain, single-line border shall be drawn on each sheet, dimensions inside of which shall be 23 by 55 inches.

The Station Maps shall be made in sheets 24 by 56 inches, with border line as above. When more than one sheet is required to show a station property, the plat shall be made upon "matched marked" sheets in such manner as to require a minimum number.

The profile shall be made in sheets 12 by 56 inches with border. The size inside of border lines shall be 10 by 55 inches.

7. SCALES.

The Right-of-Way and Track Map shall be made on a scale of 1 inch equals 400 feet, or 1 inch equals 200 feet.

The Station Maps shall be made on a scale of 1 inch equals 100 feet, or in complicated situations 1 inch equals 50 feet.

The Profile shall be made on standard plate A, and on scales of: Vertical, 1 inch equals 20 feet; horizontal, 1 inch equals 400 feet.

8. SYMBOLS.

The symbols used on all maps and profiles shall be the standards recommended by the American Railway Engineering Association, in so far as they may be applicable.

9. LETTERING.

All lettering on maps and profiles shall be in plain, simple style.

10. ARRANGEMENT OF DATA.

The Right-of-Way and Track Map sheets shall be made with the zero or lowest numbered station at the left side of each sheet and shall be platted continuously from left to right. Where the use of this method would involve the abandonment of established survey station numbers of a railway, the platting may be done in such a way as to preserve them, provided the maps or profiles for any given main line or branch are continuous in same direction between termini of main line or branch. The general direction of the center line of track shall be as nearly as possible parallel to and half way between the long sides of sheets, so that the maximum space each side of platted right-of-way lines may be available for showing adjacent topography and property lines and for making notes as to physical property. The maximum length of main roadway represented on any one sheet (between "match marks") shall be 4 miles, if scale is 1 inch equals 400 feet, or 2 miles if scale is 1 inch equals 200 feet.

The Station Maps shall be made as prescribed above for Right-of-Way and Track Maps.

The Profile shall be made so that any serially numbered sheet shall cover the same portion of the railway as the like serially numbered sheet or sheets of the Right-of-Way and Track Map. Platting shall be done as specified above. The 2½-inch space immediately above the lower border line shall be used for track alignment and topographic data. The remaining 7½-inch space shall be used for platting the profile in such a way as to most economically utilize the space.

11. CARDINAL POINTS.

On all Right-of-Way and Track Map sheets and Station Maps an arrow showing the true north and south line (as nearly as can be ascertained from existing records) shall be placed. This arrow shall be not less than 3 inches in length and shall have the letter "N" marked at its north end.

12. INDEXING.

For each series of Right-of-Way and Track Maps there shall be made a small skeleton index map on a scale of not less than one-fourth inch equals 1 mile. Where practicable this index map may be placed on any vacant space of the first sheet of a series, and where made on a separate sheet it shall be 24 by 56 inches. This index map shall show by outline with file numbers therein the sheets of a series, the name of main line division or branch line, the principal cities or towns, and the beginning and ending station numbers of series, and any other information carrier may elect to place thereon.

All Right-of-Way and Track Map sheets and Profile sheets shall be numbered serially, beginning with sheet 1. The sheets representing valuation sections shall form separate series, and the valuation sections shall be numbered serially with the letter "V" preceding the number. The letter "P" shall precede the serial number or numbers on the profile sheets. Index numbers shall be in lower right-hand corner of the sheet and inclosed in plain, single-line circle 1 inch in diameter. Valuation numbers shall be in the upper half of circle and sheet number below with a straight line between.

The Station Maps shall be given the same serial number preceded by the letter "S" as the sheet of the Right-of-Way and Track Map which they supplement.

In case a Right-of-Way and Track Map sheet is supplemented by more than one Station Map, a subscript letter should be used after the number, e. g., S 32a, S 32b, etc., where land and track features are combined; S-L 32a, etc., where land only is shown; and S-T 32a, etc., where track features only are shown.

On the Right-of-Way and Track-Map sheets references to all Station Maps shall be shown by outlining limits of Station Maps and giving the number of the Station Map sheets.

The carrier's file number shall also be placed on all map and profile sheets in the lower left-hand corner.

13. TITLE.

The title shall be placed as near the lower right-hand corner as practicable. The following information shall be given therein:

- (1) Class.
 - Right-of-Way and Track Map.
 - Station Map.
 - Profile.
- (2) Corporate name of the railway.
- (3) Name of operating company.
- (4) Name of railway division or branch line.
- (5) Beginning and ending survey station numbers on sheet.
- (6) Scale or scales.
- (7) Date as of which maps or profiles represent the facts shown thereon.
- (8) Office from which issued.

14. CERTIFICATION.

A certificate as to the correctness of all maps and profiles shall be printed and executed on the first sheet of each series, and each of the other sheets of the same series shall be identified as a part thereof. The certificate on the first sheet of each series shall be placed as near the title as practicable and shall be of the following form:

State of _____
 County of _____
 I, the undersigned, officer of the _____
 (Name of railway company.)
 do hereby certify that this is a correct _____
 (Map or profile.)
 in a series of _____ sheets, of said railway from survey station
 _____ to survey station _____
 (Main line, division, or branch.)
 _____, State of _____
 prepared from the records of said company.

Engineer.

Correct:

 (Name of officer authorized to certify records.)

Subscribed and sworn to before me this _____ day of _____

Notary public in and for the
County of _____
State of _____

My commission expires _____

The identification on the other sheets of a series shall be of the following form and placed as near the title as practicable:

Sheet No. _____ of _____ of _____
 (Series.) (Railway, main line or branch.)
 from survey station _____ to survey station _____

Engineer.

V. DATA REQUIRED.

15. ON THE RIGHT-OF-WAY AND TRACK MAP.

On the Right-of-Way and Track Map shall be shown the following data:

(a) *Boundary lines of all right of way.*—The term “right of way” as herein used includes all lands owned or used for purposes of a common carrier, no matter how acquired.

Show: Width of right of way, in figures, at each end of the sheet and at points where a change of width occurs, with station and plus of such points; boundary lines and dimensions of each separate tract acquired; a schedule of deed, custodian's number, the name of grantor and grantee, kind of instrument, date and book and page where recorded. Each tract of land shall be given a serial number and listed serially in the schedule. The schedule shall also include reference to leases to the company, franchises, ordinances, grants, and all other methods of acquisition.

(b) *Boundary lines of detached lands.*—Where same can be shown clearly. The term “detached lands” as herein used includes:

(1) Lands owned or used for purposes of a common carrier, but not adjoining or connecting with other lands of the carrier.

(2) Lands owned and not used for purposes of a common carrier, either adjoining or disconnected from other property owned by the carrier.

Show: Boundary lines and dimensions; distance and bearing from some point on the boundary line to some established point or permanent land corner, where practicable, and separately on the schedule above, the lands not used for purposes of a common carrier.

(c) *Intersecting property lines of adjacent landowners.*—Where the information is in the possession of the carrier show: The property lines of adjacent landowners, the station and plus of important intersections of property lines with center line of railway or other railway base line, and the names of owners of the land adjacent to the right of way.

(d) *Intersecting divisional land lines.*—Show: Section, township, county, State, city, town, village, or other governmental lines, with names or designations; the width and names of streets and highways which intersect the right of way; and the station and plus at all such points of crossing or intersections with center line of railway or other railway base line.

(e) *Division and subdivision of lands beyond the limits of the right of way.*—Where the information is in the possession of carrier show: The section and quarter-section lines for a maximum distance of 1 mile on each side of the center or base line of railway where the land has been subdivided into townships and sections; such data as to divisions, tracts, streets, alleys, blocks, and lots, where the land has been divided in some other way than by sections; the distance, where known, from railway-base line to permanent land corners or monuments; and the base line from which the railway's lands were located (center line of first, second, third, or fourth main track or other base line).

(f) *Alignment and tracks.*—Show: The center line of each main and side track when such tracks are outside the limits covered by the Station Maps and center line of each main track also inside Station-Map limits; the length, in figures, of all sidetracks from point of switch to point of switch, or point of switch to end of track; all other railways, crossed or connecting, and state if crossing is over or under grade, and give name of owner of such tracks; survey station number at even 1,000 scale-foot intervals, and station and plus at points of all main line switches at points of curves and tangents and at beginning and ending points on each sheet; the degree and central angle of curves; and joint tracks and ownership thereof.

(g) *Improvements*.—Show: Station and office buildings, shops, engine houses, fuel stations, water stations, etc. (owned by the carrier), in general outline, where it can be done clearly. Also indicate conventionally: Bridges, trestles, culverts, tunnels, retaining walls, cattle guards, mileposts, signal bridges and ground masts, fences by note only, and other principal railway structures owned by the carrier, with general data as to dimensions; and, where practicable, pipe lines, sewers, underground conduits, paving, curbing, or similar works located on the right of way of the carrier or adjoining and owned by the carrier in whole or in part. Give station and plus to all important structures which are outlined above.

(h) *Topographical features*.—Show: Rivers, creeks, watercourses, highway crossings, etc. Give names, where known, and when highway crossings are over or under grade, so state.

16. ON STATION MAPS.

The purpose of the large scale Station Maps is to permit the showing of improvements in more detail than is practicable on the right-of-way and track map.

Where the station property to be mapped is extensive and complicated, it shall be delineated on two separate maps.

(1) Shall show all data relating to ownership of lands.

(2) Shall show all tracks and structures and external land boundaries.

Where practicable, without sacrificing the clearness of the map, the two may be combined into one map.

Show all information set forth under items (a) to (h), inclusive, of section No. 15, when inside of Station-Map limits, and all other surface and subsurface improvements owned by the carrier and not hereinbefore noted, as far as may be practicable.

Tracks shall be represented on Station Maps either by center lines or by rail lines.

17. ON PROFILE.

The following data shall be placed on all Profiles:

(a) *Roadway*.—Show: The vertical projection of the original ground surface on center line of railway; present grade line (top of the roadbed subgrade); rates of grade; elevations (sea-level datum) at all points of change of grade, at each end of sheets and where profile is "broken," at 50-foot (scale) intervals; and the station and plus to points of change of grade and station numbers at each 1,000-foot (scale) interval near lower border of sheet.

(b) *Structures*.—Show: Bridges, trestles, culverts, retaining walls, tunnels, and other roadbed structures in vertical projection, stating the kind and general dimensions by figures; average depth of penetration of piling in each bent of trestles, or under other structures, by vertical projection; character of, and depth to foundation bed of masonry structures by vertical projection; reference to railway file numbers of the detail standard or special plans by which the structures were built; existing mile posts; and the station and plus of each of the above indicated improvements.

(c) *Quantities*.—Profiles of railways built after the date of issue of these specifications shall show for each mile a summary of construction quantities to subgrade, including roadway, bridges, and culverts. Profiles of railways built before the issue of these specifications may show, at the option of the carrier, similar quantities in the same summary form.

The summary of quantities shall be in detail, according to the standard classification of units used by each carrier.

(d) *Alignment and track.*—Show: On the lower 2½ by 55-inch space of the profile sheet, the center line of each main track, developed into straight line or lines, with alignment notes of curves stated in figures; the station and plus at points of curves and tangents; and other data, such as passing tracks, depot buildings, water and fuel stations, highway crossings, railway crossings, and important watercourses that will assist in interpreting the profile. For platting transversely a scale of 1 inch equals 200 feet shall be used.

APPENDIX A.

(17)

[PUBLIC—No. 400.]

[H. R. 22593.]

An Act To amend an Act entitled "An Act to regulate commerce," approved February fourth, eighteen hundred and eighty-seven, and all Acts amendatory thereof by providing for a valuation of the several classes of property of carriers subject thereto and securing information concerning their stocks, bonds, and other securities.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to regulate commerce," approved February fourth, eighteen hundred and eighty-seven, as amended, be further amended by adding thereto a new section, to be known as section nineteen a, and to read as follows:

"Sec. 19a. That the commission shall, as hereinafter provided, investigate, ascertain, and report the value of all the property owned or used by every common carrier subject to the provisions of this Act. To enable the commission to make such investigation and report, it is authorized to employ such experts and other assistants as may be necessary. The commission may appoint examiners who shall have power to administer oaths, examine witnesses, and take testimony. The commission shall make an inventory which shall list the property of every common carrier subject to the provisions of this Act in detail, and show the value thereof as hereinafter provided, and shall classify the physical property, as nearly as practicable, in conformity with the classification of expenditures for road and equipment, as prescribed by the Interstate Commerce Commission.

"First. In such investigation said commission shall ascertain and report in detail as to each piece of property owned or used by said common carrier for its purposes as a common carrier, the original cost to date, the cost of reproduction new, the cost of reproduction less depreciation, and an analysis of the methods by which these several costs are obtained, and the reason for their differences, if any. The commission shall in like manner ascertain and report separately other values, and elements of value, if any, of the property of such common carrier, and an analysis of the methods of valuation employed, and of the reasons for any differences between any such value, and each of the foregoing cost values.

"Second. Such investigation and report shall state in detail and separately from improvements the original cost of all lands, rights of way, and terminals owned or used for the purposes of a common carrier, and ascertained as of the time of dedication to public use, and the present value of the same, and separately the original and present cost of condemnation and damages or of purchase in excess of such original cost or present value.

"Third. Such investigation and report shall show separately the property held for purposes other than those of a common carrier, and the original cost and present value of the same, together with an analysis of the methods of valuation employed.

"Fourth. In ascertaining the original cost to date of the property of such common carrier the commission, in addition to such other elements as it may deem necessary, shall investigate and report upon the history and organization of the present and of any previous corporation operating such property; upon

any increases or decreases of stocks, bonds, or other securities, in any reorganization; upon moneys received by any such corporation by reason of any issues of stocks, bonds, or other securities; upon the syndicating, banking, and other financial arrangements under which such issues were made and the expense thereof; and upon the net and gross earnings of such corporations; and shall also ascertain and report in such detail as may be determined by the commission upon the expenditure of all moneys and the purposes for which the same were expended.

"Fifth. The commission shall ascertain and report the amount and value of any aid, gift, grant of right of way, or donation, made to any such common carrier, or to any previous corporation operating such property, by the Government of the United States or by any State, county, or municipal government, or by individuals, associations, or corporations; and it shall also ascertain and report the grants of land to any such common carrier, or any previous corporation operating such property, by the Government of the United States, or by any State, county, or municipal government, and the amount of money derived from the sale of any portion of such grants and the value of the unsold portion thereof at the time acquired and at the present time, also, the amount and value of any concession and allowance made by such common carrier to the Government of the United States, or to any State, county, or municipal government in consideration of such aid, gift, grant, or donation.

"Except as herein otherwise provided, the commission shall have power to prescribe the method of procedure to be followed in the conduct of the investigation, the form in which the results of the valuation shall be submitted, and the classification of the elements that constitute the ascertained value, and such investigation shall show the value of the property of every common carrier as a whole and separately the value of its property in each of the several States and Territories and the District of Columbia, classified and in detail as herein required.

"Such investigation shall be commenced within sixty days after the approval of this Act and shall be prosecuted with diligence and thoroughness, and the result thereof reported to Congress at the beginning of each regular session thereafter until completed.

"Every common carrier subject to the provisions of this Act shall furnish to the commission or its agents from time to time and as the commission may require maps, profiles, contracts, reports of engineers, and any other documents, records, and papers, or copies of any or all of the same, in aid of such investigation and determination of the value of the property of said common carrier, and shall grant to all agents of the commission free access to its right of way, its property, and its accounts, records, and memoranda whenever and wherever requested by any such duly authorized agent, and every common carrier is hereby directed and required to cooperate with and aid the commission in the work of the valuation of its property in such further particulars and to such extent as the commission may require and direct, and all rules and regulations made by the commission for the purpose of administering the provisions of this section and section twenty of this Act shall have the full force and effect of law. Unless otherwise ordered by the commission, with the reasons therefor, the records and data of the commission shall be open to the inspection and examination of the public.

"Upon the completion of the valuation herein provided for the commission shall thereafter in like manner keep itself informed of all extensions and improvements or other changes in the condition and value of the property of all common carriers, and shall ascertain the value thereof, and shall from time to

time, revise and correct its valuations, showing such revision and correction classified and as a whole and separately in each of the several States and Territories and the District of Columbia, which valuations, both original and corrected, shall be tentative valuations and shall be reported to Congress at the beginning of each regular session.

"To enable the commission to make such changes and corrections in its valuations of each class of property, every common carrier subject to the provisions of this Act shall make such reports and furnish such information as the commission may require.

"Whenever the commission shall have completed the tentative valuation of the property of any common carrier, as herein directed, and before such valuation shall become final, the commission shall give notice by registered letter to the said carrier, the Attorney General of the United States, the governor of any State in which the property so valued is located, and to such additional parties as the commission may prescribe, stating the valuation placed upon the several classes of property of said carrier, and shall allow thirty days in which to file a protest of the same with the commission. If no protest is filed within thirty days, said valuation shall become final as of the date thereof.

"If notice of protest is filed the commission shall fix a time for hearing the same, and shall proceed as promptly as may be to hear and consider any matter relative and material thereto which may be presented in support of any such protest so filed as aforesaid. If after hearing any protest of such tentative valuation under the provisions of this Act the commission shall be of the opinion that its valuation should not become final, it shall make such changes as may be necessary, and shall issue an order making such corrected tentative valuation final as of the date thereof. All final valuations by the commission and the classification thereof shall be published and shall be prima facie evidence of the value of the property in all proceedings under the Act to regulate commerce as of the date of the fixing thereof, and in all judicial proceedings for the enforcement of the Act approved February fourth, eighteen hundred and eighty-seven, commonly known as "the Act to regulate commerce," and the various Acts amendatory thereof, and in all judicial proceedings brought to enjoin, set aside, annul, or suspend, in whole or in part, any order of the Interstate Commerce Commission.

"If upon the trial of any action involving a final value fixed by the commission, evidence shall be introduced regarding such value which is found by the court to be different from that offered upon the hearing before the commission, or additional thereto and substantially affecting said value, the court, before proceeding to render judgment shall transmit a copy of such evidence to the commission, and shall stay further proceedings in said action for such time as the court shall determine from the date of such transmission. Upon the receipt of such evidence the commission shall consider the same and may fix a final value different from the one fixed in the first instance, and may alter, modify, amend or rescind any order which it has made involving said final value, and shall report its action thereon to said court within the time fixed by the court. If the commission shall alter, modify, or amend its order, such altered, modified, or amended order shall take the place of the original order complained of and judgment shall be rendered thereon as though made by the commission in the first instance. If the original order shall not be rescinded or changed by the commission, judgment shall be rendered upon such original order.

"The provisions of this section shall apply to receivers of carriers and operating trustees. In case of failure or refusal on the part of any carrier, receiver, or trustee to comply with all the requirements of this section and in the manner

prescribed by the commission such carrier, receiver, or trustee shall forfeit to the United States the sum of five hundred dollars for each such offense and for each and every day of the continuance of such offense, such forfeitures to be recoverable in the same manner as other forfeitures provided for in section sixteen of the Act to regulate commerce.

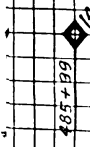
“That the district courts of the United States shall have jurisdiction, upon the application of the Attorney General of the United States at the request of the commission, alleging a failure to comply with or a violation of any of the provisions of this section by any common carrier, to issue a writ or writs of mandamus commanding such common carrier to comply with the provisions of this section.”

Approved, March 1, 1913.

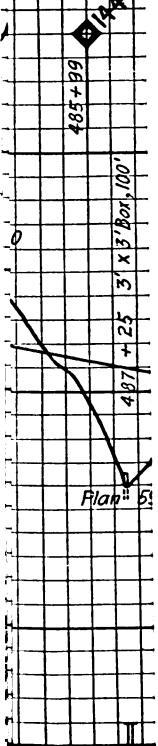
APPENDIX B.

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Valuations of ...

SPECIFICATIONS
FOR
MAPS

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION

IN ACCORDANCE WITH SECTION 19A OF THE
ACT TO REGULATE COMMERCE

SECOND ISSUE

EFFECTIVE JANUARY 1, 1933



421



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1932

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ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, Division 1, held at its office in Washington, D. C., on the 25th day of November, A. D. 1932

The subject of specifications for maps to be prescribed for and applied by steam railway carriers being under consideration, the following order was entered:

It is ordered, That the specifications for maps which are set out in printed form to be hereafter known as second issue, a copy of which is now before this Commission, be, and the same are hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission, be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Bureau of Valuation; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said specifications for maps be, and the same are hereby, prescribed for the use of all steam railway carriers subject to the provisions of the act to regulate commerce, as amended, in the preparation of all maps which shall be required filed with this Commission in accordance with section 19a of the act to regulate commerce; that each and every carrier and each and every receiver or operating trustee of any such carrier be required to prepare and furnish to the Commission all maps in conformity therewith; and that a copy of the said second issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That every steam railway carrier shall have available maps of its property and shall currently record thereon the property changes, in conformity with the said specifications.

It is further ordered, That every steam railway carrier shall furnish on request copies of such maps showing its property as it exists on such date or dates as may be fixed by the Commission.

It is further ordered, That the Map Order, so called, First Issue effective February 1, 1914, and modifying and supplemental Valuation Orders Nos. 5, 6 and 23, be, and they are hereby, superseded and cancelled.

And it is further ordered, That January 1, 1933 be, and is hereby, fixed as the date on which the said Second Issue of the Specifications for Maps shall become effective.

By the commission, division 1.

GEORGE B. MCGINTY,
Secretary.

SPECIFICATIONS FOR THE PREPARATION OF MAPS

I. GENERAL

1. INTENT.

In order that the Interstate Commerce Commission may investigate, ascertain, report, and record the value of property of railway carriers as it now exists and as it hereafter may be extended, improved, or changed, it is essential that certain maps shall be available, and copies thereof shall be filed with the Commission whenever requested.

Where maps already in existence contain in the opinion of the Commission the necessary information in such form that it is reasonably available, these will be accepted.

II. MAPS REQUIRED

2. CLASSES AND TITLES.

Two general classes of drawings shall be made by the carriers, viz:

- (1) Right-of-Way and Track Map.
- (2) Station Maps.

3. DESCRIPTION AND PURPOSE.

The Right-of-Way and Track Map shall be a true horizontal projection of the right of way, tracks, and other important facilities.

The Station Maps shall be a supplement to the above for terminals and other locations where the property of carriers is so extensive and complicated that it can not be clearly shown on the Right-of-Way and Track Map.

The maps shall be made of materials of standard quality using conventional symbols and plain lettering.

III. FORM OF MAPS

4. SIZE OF SHEETS.

The maps shall be made in sheets 24 by 56 inches. A plain, single-line border shall be drawn on each sheet, dimensions inside of which shall be 23 by 55 inches. When more than one sheet is required to show a station property, the plat shall be made upon "matched marked" sheets in such manner as to require a minimum number.

5. SCALES.

The Right-of-Way and Track Map shall be made on a scale of 1 inch equals 400 feet, or 1 inch equals 200 feet.

The Station Maps shall be made on a scale of 1 inch equals 100 feet, or in complicated situations 1 inch equals 50 feet.

6. ARRANGEMENT OF DATA.

The maps shall be made with the zero or lowest numbered station at the left side of each sheet and shall be platted continuously from left to right. Where the use of this method would involve the abandonment of established survey station numbers of a railway, the platting may be done in such a way as to preserve them, provided the maps for any given main line or branch are continuous in same direction between termini of main line or branch. The general direction of the center line of track shall be as nearly as possible parallel to and half way between the long sides of sheets, so that the maximum space each side of platted right-of-way lines may be available for showing adjacent topography and property lines and for making notes as to physical property. The maximum

length of main roadway represented on any one sheet (between "match marks") shall be 4 miles, if scale is 1 inch equals 400 feet, or 2 miles if scale is 1 inch equals 200 feet.

7. CARDINAL POINTS.

On all maps an arrow showing the true north and south line (as nearly as can be ascertained from existing records) shall be placed. This arrow shall not be less than 3 inches in length and shall have the letter "N" marked at its north end.

8. INDEXING.

All Right-of-Way and Track Map sheets shall be numbered serially, beginning with sheet 1. The sheets representing valuation sections shall form separate series, and the valuation sections shall be numbered serially with the letter "V" preceding the number. Index numbers shall be in lower right-hand corner of the sheet and inclosed in plain, single-line circle 1 inch in diameter. Valuation numbers shall be in the upper half of circle and sheet number below with a straight line between.

The Station Maps shall be given the same serial number preceded by the letter "S" as the sheet of the Right-of-Way and Track Map which they supplement.

In case a Right-of-Way and Track Map sheet is supplemented by more than one Station Map, a subscript letter should be used after the number, e. g., S 32a, S 32b, etc., where lands and track features are combined; S-L 32a, etc., where land only is shown; and S-T 32a, etc., where track features only are shown.

On the Right-of-Way and Track-Map sheets reference to all Station Maps shall be shown by outlining limits of Station Maps and giving the number of the Station Map sheets.

9. TITLE.

The title shall be placed as near the lower right-hand corner as practicable. The following information shall be given therein:

- (1) Class.
Right-of-Way and Track Map.
Station Map.
- (2) Corporate name of the railway.
- (3) Name of operating company.
- (4) Name of railway division or branch line.
- (5) Beginning and ending survey station numbers on sheet.
- (6) Scale or scales.
- (7) Date as of which maps represent the facts shown thereon.
- (8) Office from which issued.

10. CERTIFICATION.

A certificate in legal form as to the correctness of all maps shall be executed and shall accompany such maps when submitted to the commission.

IV. DATA REQUIRED

11. ON THE RIGHT-OF-WAY AND TRACK MAP.

On the Right-of-Way and Track Map shall be shown the following data:

(a) *Boundary lines of all right of way.*—The term "right of way" as herein used includes all lands owned or used for purposes of a common carrier, no matter how acquired.

Show: Width of right of way, in figures, at each end of the sheet and at points where a change of width occurs, with station and plus of such points where known; boundary lines and dimensions of each separate tract acquired where known; a schedule of deed, custodian's number, the name of grantor and grantee, kind and date of instrument. Each tract of land shall be given a serial number and listed serially in the schedule. The schedule shall also include reference to leases to the company, franchises, ordinances, grants, and all other methods of acquisition.

(b) *Boundary lines of detached lands.*—The term "detached lands" as herein used includes:

(1) Lands owned or used for purposes of a common carrier, but not adjoining or connecting with other lands of the carrier.

(2) Lands owned and not used for purposes of a common carrier, either adjoining or disconnected from other property owned by the carrier.

Show: Boundary lines and dimensions where known; distance and bearing from some point on the boundary line to some established point or permanent land corner, where practicable, and separately on the schedule above, the lands not used for purposes of a common carrier.

(c) *Intersecting property lines of adjacent landowners.*—Where known show: The property lines of adjacent landowners, the station and plus of important intersections of property lines with center line of railway or other railway base line, and the names of owners of the land adjacent to the right of way.

(d) *Intersecting divisional land lines.*—Where known show: Section, township, county, State, city, town, village or other governmental lines, with names or designations; the width and names of streets and highways which intersect the right of way; and the approximate station and plus at all such points of crossing or intersections with center line of railway or other railway base line.

(e) *Division and subdivision of lands beyond the limits of the right of way.*—Where known show: The section and quarter-section lines for a maximum distance of 1 mile on each side of the center or base line of railway where the land has been subdivided into townships and sections; such data as to divisions, tracts, streets, alleys, blocks, and lots, where the land has been divided in some other way than by sections; the distance, where known, from railway base line to permanent land corners or monuments; and the base line from which the railway's lands were located (center line of first, second, third, or fourth main track or other base line).

(f) *Alignment and tracks.*—Show: The center line of each main and side track when such tracks are outside the limits covered by the Station Maps and center line of each main track also inside Station-Map limits; the length, in figures, of all sidetracks from point of switch to point of switch, or point of switch to end of track; all other railways, crossed or connecting, and state if crossing is over or under grade, and give name of owner of such tracks; survey station number at even 1,000 scale-foot intervals, and station and plus at points of all main line switches at points of curves and tangents and at beginning and ending points on each sheet; the degree and central angle of curves; and joint tracks and ownership thereof.

(g) *Improvements.*—Show: Important facilities in general outlines and give approximate station and plus thereof.

(h) *Topographical features.*—Where practicable show: Water courses, highway crossings, etc. Give names where known, and when highway crossings are over or under grade so state.

12. ON STATION MAPS.

The purpose of the large scale Station Maps is to permit the showing of improvements in more detail than is practicable on the right-of-way and track map.

Where the station property to be mapped is extensive and complicated, it shall be delineated on two separate maps.

(1) Shall show all data relating to ownership of lands.

(2) Shall show all tracks and structures and external land boundaries.

Where practicable, without sacrificing the clearness of the map, the two may be combined into one map.

Show all information set forth under items (a) to (h), inclusive, of section No. 11, when inside of Station-Map limits.

Tracks shall be represented on Station Maps either by center lines or by rail lines.

13. Information called for under items (c) and (e) of section 11 and Station Maps under section 12 may be omitted upon the approval of the Bureau of Valuation.



VALUATION ORDER No. 2

INTERSTATE COMMERCE COMMISSION.



ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 12th day of May, A. D. 1914.

ABANDONED PROPERTY.

The subject of physical property abandoned by steam railroads prior to June 30, 1914, being under consideration:

It is ordered, That each and every carrier owning or operating a steam railroad, and each and every receiving or operating trustee of any such carrier, shall, on or before February 1, 1915, file with the Commission, at its office in Washington, complete and detailed schedules of all fixed physical property which it has abandoned prior to June 30, 1914, together with a complete and detailed statement of its claims with respect thereto. Such schedules shall show this property classified in accordance with the Interstate Commerce Commission's investment accounts, and shall give the physical units of the property, with the original cost of same to date of abandonment; also date of abandonment and disposition and present status of abandoned property. Carriers shall accompany such schedules with a descriptive list of all maps, profiles, or other records which refer to the property and which will serve to aid the Commission in identifying and examining the same, and upon request from the Commission shall file with it such maps, profiles, and other records or copies of the same as may be required.

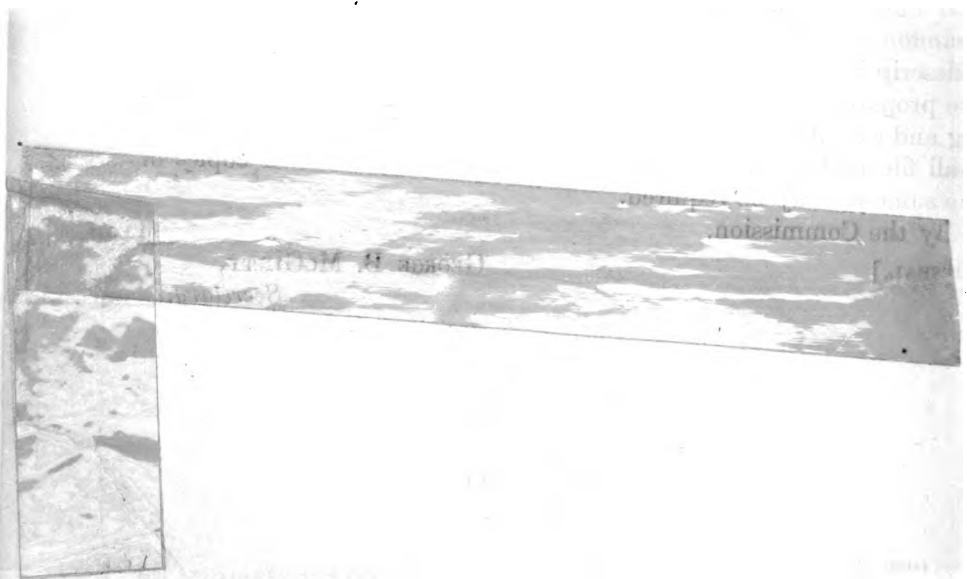
By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

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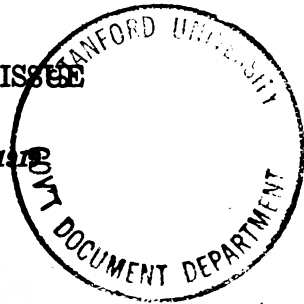
VALUATION ORDER No. 3—SECOND REVISED ISSUE

REGULATIONS AND INSTRUCTIONS
TO GOVERN THE RECORDING
AND REPORTING OF ALL EXTENSIONS
AND IMPROVEMENTS
OR OTHER CHANGES
IN PHYSICAL PROPERTY OF EVERY
COMMON CARRIER

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

—
SECOND REVISED ISSUE

—
Effective January 1, 1919



WASHINGTON
GOVERNMENT PRINTING OFFICE
1919

VALUATION ORDER No. 3—SECOND REVISED ISSUE

REGULATIONS AND INSTRUCTIONS
TO GOVERN THE RECORDING
AND REPORTING OF ALL EXTENSIONS
AND IMPROVEMENTS
OR OTHER CHANGES
IN PHYSICAL PROPERTY OF EVERY
COMMON CARRIER

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

SECOND REVISED ISSUE

Effective January 1, 1919



WASHINGTON
GOVERNMENT PRINTING OFFICE
1919

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 31st day of March, A. D., 1919.

The subject of a uniform system for recording and reporting changes in the physical property of every common carrier subject to the provisions of the act to regulate commerce being under consideration:

It is ordered, That the regulations and instructions to govern the recording and reporting of changes in physical property of every common carrier subject to the provisions of the act to regulate commerce, which are set out in printed form to be hereafter known as Second Revised Issue, a copy of which is now before this Commission, be, and the same are hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission, be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Bureau of Valuation; and that each of said copies so authenticated and filed be deemed an original record thereof.

It is further ordered, That the said regulations and instructions be, and the same are hereby, prescribed for the use of the aforesaid carriers in the keeping of their records and in the preparation of reports of changes in physical property required by the Commission to be filed with it in accordance with section 19a of the act to regulate commerce; that each and every such carrier and each and every receiver or operating trustee of any such carrier be, and is hereby, required to keep its records and to prepare and furnish to the Commission reports of changes in physical property in conformity therewith; and that a copy of said second revised issue be sent to each and every carrier affected thereby, and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That each and every carrier of the class hereinbefore described and referred to, and each and every receiver or operating trustee of any such carrier, whose property has been inventoried as of June 30, 1916, or as of June 30 of any previous year, shall be, and is hereby, required to file with the Commission on forms like B. V. Form No. 589, as soon as the same can be prepared, showing separately for each valuation section within each state, territory, and the District of Columbia, annual reports for the years ending June 30

of each year, up to and including the year ending June 30, 1917, and separately a report for the six months ending December 31, 1917. Those carriers whose property was inventoried as of June 30, 1917, shall file reports for the six months ending December 31, 1917. Thereafter the reports shall be made annually for the year ending December 31. Beginning with the year ending December 31, 1919, the reports shall be made within 60 days from the close of the year. Reports on forms like B. V. Form No. 588 shall be made to the Commission at such times and for such periods as may be requested by the Commission. Other reports shall be prepared and filed as called for by the instructions: *Provided*, that each and every carrier of the class described and referred to herein, and each and every receiver or operating trustee of any such carrier, shall be, and is hereby, required to keep, subsequent to December 31, 1918, the system of records herein provided, in the manner herein prescribed, so that reports on the forms and in accordance with the regulations and instructions herein provided and prescribed can be prepared therefrom.

Provided further, That each and every carrier of the class described and referred to herein, and each and every receiver or operating trustee of any such carrier, whose property has been inventoried as of June 30, 1918, or as of June 30 of any previous year, shall be, and is hereby, required, as rapidly as the work can be accomplished, to make up in accordance with "Exhibit E" a record of property changes occurring between the date of inventory and December 31, 1918; the record to be made separately for each year ending June 30, up to and including the year ending June 30, 1917. The period from June 30, 1917, to December 31, 1917, should be shown separately. The period from December 31, 1917, to December 31, 1918, should be for the year for all carriers affected, except carriers whose property has been inventoried as of June 30, 1918. The last-named carriers shall prepare the record for the six months ending December 31, 1918. Thereafter the record shall be made up for the year ending December 31.

It is further ordered, That Valuation Order No. 3, Revised, effective July 1, 1917, be, and it is hereby, superseded and cancelled as of the effective date of this order.

And it is further ordered, That January 1, 1919, be, and the same is hereby, fixed as the date on which the said second revised issue of Valuation Order No. 3 shall become effective.

By the Commission:

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

REGULATIONS AND INSTRUCTIONS TO GOVERN THE RECORDING AND REPORTING OF ALL EXTENSIONS AND IMPROVEMENTS, OR OTHER CHANGES IN THE PHYSICAL PROPERTY OF EVERY COMMON CARRIER.

GENERAL.

(1) That the Commission may be enabled to comply with that portion of section 19a of the act to regulate commerce reading—

“Upon the completion of the valuation herein provided for the Commission shall thereafter in like manner keep itself informed of all extensions and improvements or other changes in the condition and value of the property of all common carriers, and shall ascertain the value thereof, and shall from time to time, revise and correct its valuations, showing such revision and correction classified and as a whole and separately in each of the several states and territories and the District of Columbia, which valuations, both original and corrected, shall be tentative valuations and shall be reported to Congress at the beginning of each regular session”—

a uniform system of records, which shall be established by carriers, is here prescribed. In these records it is intended that carriers shall record the extensions, improvements, or other changes that are made in their physical property after the date fixed by the Commission for the inventory of that property. For convenience, the extensions, improvements, or other changes in physical property are hereinafter referred to, individually and collectively, as property changes. From the records prescribed certain reports hereinafter indicated shall be prepared by carriers and filed with the Commission.

(2) The records which compose the system that shall be established are here listed:

1. Authority for Expenditure..... “Exhibit A.”
2. Detailed Estimate Sheet to supplement the Authority for Expenditure..... “Exhibit A-1.”
3. Register of Authorities for Expenditures..... “Exhibit B.”
4. Roadway Completion Report..... “Exhibit C.”
5. Continuation Sheet to supplement the Roadway Completion Report..... “Exhibit C-1.”
6. Semiannual Completion Report of Changes in Equipment..... “Exhibit D.”
7. Record of Property Changes..... “Exhibit E.”

The forms of the records numbered 1 to 6, inclusive, here prescribed, are shown by the exhibits lettered “A” to “D”, inclusive, which have been made a part of these instructions. These forms indicate the minimum information required for the Commission’s purposes, except that if under the practice of a carrier it has not been customary to show estimated costs upon its authorities for expenditure, then that showing may be omitted from the form of authority

for expenditure here prescribed. Any or all of the first six records above specified may be varied as to the order and arrangement of the data required to be shown, and additional data may be shown at the option of the carrier, provided the minimum information, with the exception above noted, required by these forms and instructions is shown upon the modified forms which carriers elect to use. The seventh record, styled "Record of Property Changes," sample sheet of which is marked "Exhibit E" and made a part of these instructions, shall be adopted by carriers without change, except as to size, in which respect it, and the other six records, may be varied to suit the convenience of carriers.

(3) The reports to be prepared by carriers from these records and filed with the Commission are here listed:

Statements compiled as of June 30 and December 31 of each year, listing the Roadway Completion Reports that have been prepared during the six months ending upon those dates....	B. V. Form No. 586
Statements compiled as of June 30 and December 31 of each year, listing the Equipment Completion Reports that have been prepared during the six months ending upon those dates.....	B. V. Form No. 587
Statements of property units added and retired and their costs, to be prepared and filed at such times as the Commission may from time to time direct after the property is inventoried or after the date as of which any such previous lists are prepared and filed.....	B. V. Form No. 588
Annual statements of charges and credits to the investment account for property brought into, or retired from, operation, to be prepared as of December 31 of each year.....	B. V. Form No. 589

The forms and dimensions of these reports shall be as prescribed and indicated by the samples shown hereafter.

(4) Carriers shall establish and begin using as of January 1, 1919, that part of the system here prescribed which is embraced in the records marked exhibits "A" to "D," inclusive.

The Record of Property Changes, marked exhibit "E," shall be established, and the entries in it shall begin, as of July 1 next succeeding the date fixed by the Commission for the inventory of the property. The entries for the period prior to January 1, 1919, shall be taken from the available records. The source or sources from which the entries have been transcribed shall be shown with particularity for each entry.

(5) The property changes recorded in the records here prescribed shall be classified as nearly as practicable in conformity with the Commission's classification of investment in road and equipment that is in effect at the time the changes are made.

(6) The actual quantities only of material and property installed during the course of a property change shall be recorded in the records here prescribed. If payments to contractors or others in

settlement of losses or claims have been based upon other than the actual quantities installed, the amounts paid shall be entered in the appropriate accounts in the records here prescribed, but the constructive quantities upon which such payments have been computed shall be excluded from these records.

(7) Where one carrier assumes the cost of a change upon another carrier's property, or where one or more carriers participate with the owner in the cost of a change in the latter's property, the full detail of the property units involved and their costs shall be recorded in but one set of records and they shall be the records of the carrier to which the property in which the change has been made was originally inventoried by the Commission.

(8) There shall be filed with the Commission such maps, profiles, plans, diagrams, or other data for newly built roads as will show the nature and extent of their property and its location. Upon request of the Commission, such roads shall also file an inventory of their property. The valuation section references to be given such newly built roads shall be assigned under advice of the Commission.

Maps, profiles, plans, diagrams or other data relating to branch lines built, or to extensions of existing lines shall be filed with the Commission. Valuation section references which shall be a continuation in consecutive, numerical order of those previously assigned to the other owned property within the State shall be given to such branch lines and extensions.

When so directed, carriers shall file with the Commission such maps, profiles, plans, diagrams, or other data relating to betterments, improvements, conversions, or retirements of property, as will show the general character and extent of those changes.

(9) The nature, amount, extent, and value of any aid, gift, grant of right of way, or donation made by the Government of the United States or by any State, county, or municipal government or by individuals, associations, or corporations, to any common carrier in connection with property changes in its property shall be recorded in the records, here prescribed, of the carrier that was the recipient of such aid.

(10) If a common carrier, by purchase, or through merger or consolidation, acquires part or all of the physical property of another common carrier, the vendor shall issue an Authority for Expenditure and prepare a Completion Report to record its release of the property. The vendee shall issue an Authority for Expenditure and prepare a Completion Report to record its acquisition of the property.

If the transaction involves all of the property devoted to common carrier purposes by the vendor, and that property has been inventoried by the Commission, or if the part transferred consists of one or more valuation sections in entirety, the entries under the

heading "Property Retired" in the vendor's Completion Report shall consist of a list of the valuation sections that comprise the property released, arranged by States and with the valuation section termini shown. A copy of the Record of Property Changes recording the changes that have been made in the property during the interval between the date it was inventoried and the date it is transferred to the vendee, shall be prepared by the vendor and given to the vendee at the time the transfer is effected. The record thus secured by the vendee shall be perpetuated and used to record the changes which it makes in the property subsequent to its acquisition. As reference the vendee shall use its own valuation section number or numbers and also refer to the previous owner and its valuation section number or numbers. The vendee shall list in its Completion Report, under the heading "Property Units Added," the valuation sections that comprise the property acquired; the list shall be so arranged, described, and referenced as to correspond with the vendor's list. If new valuation section references are assigned by the vendee to the property acquired, they also shall be shown.

If all, or part, of the property transferred consists of a portion only of a valuation section, an inventory of the portion transferred that is less than a valuation section shall be taken and the Completion Reports of both the vendor and vendee shall enumerate the property units and quantities determined in that inventory, and their costs whenever possible.

If a common carrier acquires railway property from individuals, firms, corporations, or others, that were not common carriers, the vendee shall inventory the property acquired and shall embody the inventory in the appropriate Completion Report.

(11) The Completion Report of the vendor shall show the cost to the vendor of the property released. The Completion Report of the vendee shall show the cost to the vendee of the property acquired. If these costs differ from the money outlay for construction and improvement of the property transferred, the difference between such costs and such money outlay shall be distributed to a convenience account styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property." The money outlay only shall be distributed upon an actual or estimated basis, among the primary accounts that are applicable to the property.

(12) The unit designations, the quantities and descriptions recorded in the Completion Reports and in the Record of Property Changes shall be stated so far as possible in the terms of the inventory taken by this Commission.

(13) The Completion Reports shall be attested under oath by the official under whose direction the property changes were made.

The reports here prescribed to be filed with the Commission shall be attested under oath by the official under whose direction they were prepared.

AUTHORITIES FOR EXPENDITURES.

(14) Carriers shall issue an Authority for Expenditure for each change in their property. In so far as possible these Authorities shall be issued in advance of making the property changes. Those covering involuntary retirements of property, or changes effected under stress of emergency, may be issued as and when the changes are made.

The Authorities issued for roadway and structural changes shall not overlap valuation section limits. Each Authority issued shall describe the change authorized and its location. A blanket Authority may be issued for minor changes upon a valuation section and for such changes as affect an entire valuation section. Changes in the form of additions, improvements, or retirements, made in connection with a general maintenance program upon a valuation section, may also be authorized under blanket Authority.

Roadway changes shall be authorized separately from equipment changes, except when a railway property, in whole or in part, is acquired in which is included the acquisition of equipment.

The Authorities that are issued for equipment changes shall be drawn separately for the classes indicated by the Commission's classification of investment in road and equipment.

In case the Authorities for Expenditure are issued by other than the company that owns the property in which the change is to be made, the pertinent facts of the circumstance shall be stated. Before issuance each Authority shall be referenced by a registered number with the name of the state and the number of the valuation section suffixed. Those issued for changes in equipment shall bear merely the suffix "Eq."

A form of Authority for Expenditure is shown by the exhibit marked "A."

DETAILED ESTIMATE SHEET.

(15) Whenever it is desired to make an extended statement of the estimated cost of any property change, a detailed estimate sheet to supplement the Authority for Expenditure shall be used. A suggested form for this purpose is marked exhibit "A-1."

REGISTER OF AUTHORITIES FOR EXPENDITURES.

(16) Each carrier shall establish a register in which to record in consecutive, numerical order with the appropriate state and valuation section references, the Authorities for Expenditures issued.

The registered number, with the state and valuation section references suffixed (or in the case of equipment merely the suffix "Eq") shall become the identifying reference of the change authorized and shall thereafter be so used. A suggested form of Register is marked exhibit "B," which is shown hereafter.

COMPLETION REPORTS.

(17) As each change affecting roadway property is turned over to, or retired from, operation, and as common carrier property is transferred from one owner to another, a Completion Report shall be prepared to record the details of each such change. As illustrative of desirable forms for this purpose, reference is made to the exhibits contained herein marked "C," and "C-1." Each Roadway Completion Report shall show:

Reference to the Authority for Expenditure.

The significant facts of ownership and operation.

The location of the property change.

A description of the property change.

By whom the costs involved are borne.

An enumeration by primary accounts of units added.

Aggregate cost but not cost per unit unless work was done by contract at a price per unit, in which case unit contract price shall be given. Aggregate cost shall be distributed under each account as follows:

1. Labor.

2. Materials, actual amounts paid.

3. All estimated costs shall be stated separately when so computed by the carrier.

4. Cost of effecting property retirements.

Descriptive detail of the property units retired and their costs, and of any valuation sections, in whole or in part, released and their costs.

Classification of the property changes and of the costs involved, among the appropriate accounts.

For changes in equipment, Completion Reports that will show by classes the minimum information indicated by the exhibit contained herein marked "D," shall be prepared as of June 30 and December 31 of each year, beginning June 30, 1919. These reports shall show:

Reference to the Authority for Expenditure.

The significant facts of ownership and operation.

The number, name, or other designation of the unit or series of units to which the change is applicable.

Description of the equipment to which the change is applicable.

Number of units affected by the change.

Description of the change.

Date of change.

Cost of change.

Distribution to the appropriate accounts of the cost of the change.

If Completion Reports are prepared by other than the carrier that owns the property in which the change has been made, the pertinent facts of the circumstance shall be stated.

Where roadway or structural changes are effected under contract and paid for in a lump sum, a list of the units involved in the change, if not obtainable otherwise, shall be secured by an inventory of the property change. The amount paid under the contract shall be distributed to the accounts to which the property is classified in the inventory.

If portions of an authorized change are turned over to operation before completion of the project as a whole, "Progressive" Completion Reports, referenced as such and numbered, shall be prepared to record the portions of the change that have been brought into operation. The report that records the conclusion of the authorized change shall be designated as the "Final" Completion Report.

From the Completion Reports above described, transcripts shall be made to the Record of Property Changes, as hereinafter indicated.

Completion Reports covering property changes that were in progress on the date of valuation, portions of which changes had been turned over to operation and included in the inventory of this Commission, shall be divided into two parts—the first part to show the property turned over to operation and inventoried as of the date of valuation and its costs, the second part to show the property units subsequently installed and their costs. The quantities and costs included in the second part only shall be transcribed to the Record of Property Changes.

RECORD OF PROPERTY CHANGES.

(18) As of July 1 next succeeding the date fixed by the Commission for inventory of the property, carriers shall establish for each valuation section a Record of Property Changes, the form of which is shown by the exhibit contained herein marked "E" to which shall be transcribed from the Completion Reports, a record of the changes which affect the property embraced in each valuation section. The record shall be established according to owners of the property in which the change is made and shall be arranged by those primary accounts of the classification prescribed by this Commission for investment in road and equipment that are applicable to each valuation section.

For equipment, the Record of Property Changes shall be established according to owners of the property in which the change is

made and in conformity with those primary accounts of the aforementioned classification which are applicable to that class of property. Equipment shall be grouped according to the regional assignment to which it is allocated.

Each transcript to the record shall show reference to the appropriate Authority for Expenditure. In the case of installations of property, the date that such property was turned over to operation shall be shown. In the case of retirement of property, the date that such property was withdrawn from the service shall be shown. The amounts transcribed as the cost of property installed shall be those only that affect the investment in road and equipment. Those costs in the Completion Report that are distributed to other than the investment in road and equipment shall be omitted from the Record of Property Changes. The costs inserted for additional property or improvements shall be stated separately from the cost of property that has been retired. Under the appropriate headings descriptive of property units, there shall be shown separately the units added and the units retired. The entries for retired units shall be in red or otherwise clearly indicated.

The headings inserted in the Record of Property Changes, descriptive of property units, shall be stated, so far as possible, in the terms of the Commission's inventory of the property. As new types of property units are introduced, appropriate descriptive headings shall be inserted.

In aggregating, the items entered in the Record of Property Changes, the total inserted under each primary account shall be so arranged as to show separately the property additions and their costs, from the property retirements and their costs, for the period for which the total is being stated. Nowhere in the record shall use be made of net figures or amounts in recording property changes. When necessary a sheet styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property" shall be inserted in the Record of Property Changes.

The Record of Property Changes shall contain no entries for the inventoried portions of property changes that were under way on the date fixed by this Commission as of which the property was to be valued.

SEMI-ANNUAL STATEMENT OF ROADWAY COMPLETION REPORTS.

(19) As of June 30 and December 31 of each year, carriers shall list upon forms similar to B. V. Form No. 586 the Roadway Completion Reports that have been prepared during periods ending upon those dates. These lists shall be filed with the Commission within 30 days after the close of the periods named, beginning with the period ending June 30, 1919.

Upon request of the Commission, carriers shall furnish to the Commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 586, such lists of completed projects as may be deemed necessary.

SEMI-ANNUAL STATEMENT OF EQUIPMENT COMPLETION REPORTS.

(20) As of June 30 and December 31 of each year, carriers shall list upon forms similar to B. V. Form No. 587 the Equipment Completion Reports that have been prepared during the six-month periods ending upon those dates. These statements shall be filed with the Commission within 30 days after the close of the periods named, beginning with the period ending June 30, 1919.

Upon request of the Commission carriers shall furnish to the Commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 587, such lists of completed projects as may be deemed necessary.

STATEMENT OF PROPERTY UNITS ADDED AND RETIRED AND THEIR COSTS.

(21) Upon forms like the one marked "B. V. Form No. 588," carriers shall prepare and file with this Commission, when directed, statements that shall show for each valuation section and for equipment: (1) A list of property added since the inventory or since the date of any such previous list and its cost; (2) a list of property retired or released since the inventory or since the date of any such previous list and its cost. The property listed shall be stated in the terms of the inventory and shall be so arranged and classified as to correspond with the inventory. Provision shall be made under each account for inserting descriptions of any new types of property or units that may have been introduced since the inventory. The entries to be inserted in the columns headed "Property Added" and "Property Retired" shall be taken from the Record of Property Changes and shall correspond with the data there recorded. The amounts representing the costs inserted under the heading "Property Added" shall be those only that affect the investment in road and equipment.

ANNUAL STATEMENT OF CHARGES AND CREDITS TO THE INVESTMENT ACCOUNT FOR PROPERTY BROUGHT INTO OR RETIRED FROM OPERATION.

(22) Upon forms like the one marked "B. V. Form No. 589," carriers shall prepare annually and file with the Commission statements that shall show for each valuation section within each state and territory and the District of Columbia the charges for property placed in operation and the credits for property retired from operation that have

affected the investment in road and equipment during the year for which the statement is prepared. The amounts reported shall be taken from the Record of Property Charges. Carriers inventoried as of June 30, 1914, shall report for the fiscal years ending June 30, 1915, 1916, and 1917; carriers inventoried as of June 30, 1915, shall report for the fiscal years ending June 30, 1916 and 1917; carriers inventoried as of June 30, 1916, shall report for the fiscal year ending June 30, 1917; and each such carrier shall file a report for the six months ended December 31, 1917, and for each succeeding fiscal year ending December 31 thereafter. Carriers inventoried as of June 30, 1917, and any June 30 subsequent to that date, shall file a report for the first six months ending December 31, subsequent to date of inventory and for each succeeding fiscal year ending December 31, thereafter. The statements for the periods between the date of valuation and December 31, 1918, shall be filed with the Commission as soon as they can be prepared. After December 31, 1919, the statements required shall be filed with the Commission within 60 days after the close of the period for which they are prepared.

(23) The form of the records and reports herein prescribed are those applicable to steam roads only, and the instructions governing the use of those records and reports have been expressed in terms that are likewise applicable to steam roads only. Nevertheless, the records and reports prescribed and the instructions governing them, after suitable modification to adapt them to the varying terminology and arrangement of the accounting classifications prescribed by the Commission, shall apply with equal force to all common carriers that are subject to the act to regulate commerce.

(24) Nothing said in the foregoing regulations and instructions, and nothing provided in the forms and reports herein prescribed, shall be construed as conflicting with, or taking the place of, any of the provisions of the effective accounting classifications of the Commission.

FORM No.

EXHIBIT A.

.....
(Name of Carrier.)

AUTHORITY FOR EXPENDITURE.

Authority for an expenditure of \$..... is requested for the purpose of
(Character of change.) to the property of
(Name of owner.)
that is now operated by
(Name of operating company.)
.....
(Place and date.) (Name.) (Title.)

Location of proposed project: State..... Valuation Section.....
Station or M. P. Division

Description of project:

Reasons and necessity for the extension, improvement, or other change:

SUMMARY OF ESTIMATE.

Estimated gross cost of project..... \$
 Amount chargeable to operating expenses for property retired..... \$
 Value of salvage recovered.....
 Cost of property retired..... \$
 Incidental costs chargeable to operating expenses.....
 To other accounts.....
 Net charge to property investment account..... \$
 Total cost to be borne by.....
 (Name of company.)

or participated in by
(Name all participants and amount borne by each.)

Recommended: Recommended:
(Name.) (Title.) (Name.) (Title.)

Expenditure and change approved and authorized:

.....
(Name.) (Title.)

Recorded and registered:

.....
(Name.) (Title.)

References.				
A. F. E.				D. C. E. reference.
Date.	Number.	State.	Valuation section.	
.....
.....
.....
.....
.....
.....

FORM NO.

ЭКСПИТ А-1.

.....
(Name of Carrier.)

Sheet No. of Sheets

DETAILED ESTIMATE.

Reference.....

Reference.....

Reference.....

Office of Date..... 19.....

Location and description of project:

.....

.....

Detailed Estimate of Labor and Material.

Estimated by (Name.) (Title.)

Approved: (Name.) (Title.)

Approved: (Name.) (Title.)

Approved: (Name.) (Title.)

ЭКСПИТ В.

.....
(Name of Carrier.)

REGISTER OF AUTHORITIES FOR EXPENDITURE.

Authority reference.					Character of change.	Estimated cost.
Number.	State.	Valuation section.	D. C. E.	Date of A. F. E.		
①	②	③	④	⑤	⑥	⑦

FORM No. EXHIBIT C.
 Owner (Name of Carrier.)
 Lessee Completion Report (Progressive) No.
 Operating Company A. F. E. Number
 Under Government Operation D. C. E. Reference
 (Yes or no.) Sheet No. of Sheets.

ROADWAY COMPLETION REPORT. (Progressive.)
 (Final.)

GENERAL ACCOUNT I, ROAD, AND GENERAL ACCOUNT III, GENERAL EXPENDITURES.

Location of project: State..... Valuation Section..... Station or M. P..... Division.....
 Work begun..... (Portions here reported turned over to operation.....
 Description of project: (Project completed..... Turned over to operation.....

In this space describe the property change. In case of a progressive report give specific reference to the portion of the change for which the report is prepared.

Cost borne by..... or participated in by.....
 (Name participants and proportionate share of each.)

Property units added; the aggregate of their costs in place; cost of effecting property retirements.				Description of property and constituent parts.	Property and costs retired.			
Unit.	Quantity.	Cost.	Charge to account number.		Unit.	Quantity.	Cost.	Credit to account number.
①	②	③	④	⑤	⑥	⑦	⑧	
(State the unit designations in this column.)	(State in this column the number, weight, or other measure of units installed.)	(State in this column the aggregate charge to each primary account.)	(State in this column the primary account numbers among which the property installed and the costs incurred have been classified.)	(In this space insert the appropriate descriptive matter for the entries that are made in the adjoining columns.)	(State the unit designations in this column.)	(State in this column the number, weight, or other measure of units retired.)	(State in this column the aggregate amount credited each primary account representing the cost, actual or estimated, of property that has been retired.)	(State in this column the primary account numbers among which the property retired and its cost have been distributed.)

I, (Name.) (Title.) of the above-named company, do swear that the foregoing report of property changes which were made under my supervision, is true to the best of my knowledge and belief.

..... (Signature.)

..... (Title.)

Subscribed and sworn to before me this ... day of 19...

..... (Signature.)

..... (Title.)

FORM No. ROADWAY COMPLETION REPORT. Progressive.
Final. EXHIBIT C-1.

Continuation sheet. Sheet No. of Sheets.

Completion Report. Progressive. No. A. F. E. Number. D. C. E. Reference.
Final.

Property units added; the aggregate of their costs in place; cost of effecting property retirements.				Description of property and constituent parts.	Property and costs retired.			
Unit.	Quantity.	Cost.	Charge to account number.		Unit.	Quantity.	Cost.	Credit to account number.
①	②	③	④	⑤	⑥	⑦	⑧	
(State the unit designations in this column.)	(State in this column the number, weight, or other measure of units installed.)	(State in this column the aggregate charge to each primary account.)	(State in this column the primary account numbers among which the property installed and the costs incurred have been classified.)	(In this space insert the appropriate descriptive matter for the entries that are made in the adjoining columns.)	(State the unit designations in this column.)	(State in this column the number, weight, or other measure of units retired.)	(State in this column the aggregate amount credited each primary account representing the cost, actual or estimated, of property that has been retired.)	(State in this column the primary account numbers among which the property retired and its cost have been distributed.)

I, of the above-named company, do
 (Name.) (Title.)
 swear that the foregoing report of property changes which were made under my supervision is true to the best of my knowledge and belief.

.....
 (Signature.)

Subscribed and sworn to before me this day of 19...

.....
 (Signature.)

FORM No. (Name of Carrier.) EXHIBIT D.
 COMPLETION REPORT Sheet No. of Sheets.
 OF
 CHANGES MADE IN EQUIPMENT DURING THE SIX MONTHS ENDED 19...
 GENERAL ACCOUNT II. (Class and subclass.)

Authority.		Equipment unit numbers, names, or series affected by the change.	Owner.	Lessee.	Description of equipment to which the change is applicable.	Total number of units affected.	Description of the change effected and of the other items contributing to the costs incurred.	Date of change.	Costs incurred.		Costs retired.	
A. F. E. number.	D. C. E. reference.								Charge account number.	Amount.	Credit account number.	Amount.
①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫	
		(Insert in this column, in reverse order, the unit numbers, or the names, of equipment that is affected by the change. If the change applies to an entire series merely mention the opening and closing numbers of the series affected.)			(In this space state the kind, type, size, capacity, or other characteristics of the equipment to which the change is applicable.)		(Insert in this space a brief description of the change and associated items for which entries are made in the adjoining columns numbered nine (9) to thirteen (13), inclusive.)					

I, (Name), (Title), of the above-named company, do swear that the foregoing report of property changes which were made under my supervision is true to the best of my knowledge and belief.
 (Signature)
 (Title)

Subscribed and sworn to before me this day of 19...
 (Signature)
 (Title)

EXHIBIT E.

(Name of Carrier.)
RECORD OF PROPERTY CHANGES.
 ACCOUNT NO.
 State of, Valuation Section

Authorities. A. F. E. Number and Reference.	Dates.		Charges for property installed.	Credits for property retired.	Remarks.	(For headings insert the descriptive unit designations, stated in terms of the inventory so far as possible.)														
	Installed.	Retired.				①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩					

B. V. Form No. 586. REPORT TO INTERSTATE COMMERCE COMMISSION, BUREAU OF VALUATION, Sheet No. of Sheets.

BY Certified as correct

Title

(Name of Reporting Carrier.)

List of roadway completion reports covering changes for the six months period ended, 19.....

References.				Was work done by contract or by company forces or by both.	Date of beginning work.	Date property changed was turned over to or retired from operation.	Name of owner of property in which change is made.	Description of property changes.	Gross cost of project.
A. F. E.		D. C. E.							
Date.	Number.	State.	Valuation section.						
1" →	1" →	1" →	1" →	1" →	1" →	1 1/2" →	2" →	7 3/8" →	1 1/2" →
								21" →	

Instructions to Carriers: Show on this form, in consecutive order beginning with the earliest date, a list of all Roadway Completion Reports (progressive or final). This report shall be filed semiannually as of June 30 and December 31 of each year, and within thirty days of those dates.

B. V. Form No. 587. REPORT TO INTERSTATE COMMERCE COMMISSION BUREAU OF VALUATION. Sheet No. of Sheets.
 BY Certified as correct
 (Name of Reporting Carrier.) Title

List of equipment completion reports covering changes for the six months period ended, 19...

Authority.		Date.	Number.	D. C. E. reference.	Kind of equipment.	Equipment name or series.	Number or designation of individual unit.	Name of owner of equipment in which change is made.	Date equipment change was turned over to or retired from operation.	Description of property changes.	Gross cost.
A. F. E.	D. C. E.										
1"	1"	1"	1"	1"	1 1/2"	1"	2"	1 1/2"	7 3/4"	1 1/2"	3 1/2"
4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"	4 1/2"
2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"	2 3/4"
10"	10"	10"	10"	10"	10"	10"	10"	10"	10"	10"	10"

Instructions to Carriers: Show on this form, in consecutive order beginning with the earliest date, a list of all Equipment Completion Reports (progressive or final). This report shall be filed semiannually as of June 30 and December 31 of each year, and within thirty days of those dates.

Sheet No. of Sheets
for this Valuation Section.

B. V. FORM No. 588. At date of previous report. At date of this report.

Owner

Miles of main line

Operating Company Miles of all tracks

REPORT TO INTERSTATE COMMERCE COMMISSION, BUREAU OF VALUATION,

Date of report BY

(Name of Reporting Carrier.)

*Statement of units added and retired, showing property changes since, 19...
upon valuation section in the State of*

Account numbers which do not apply to this valuation section

Account numbers to which no changes apply since previous report dated

Location.	Character of property and description.	Property added.			Property retired.		
		Units.	Number of units.	Cost	Units.	Number of units.	Cost.
①	② Acct. No. Title (I. C. C. Classification.)	③	④	⑤	⑥	⑦	⑧
← 1 1/4" →	← 7 1/4" →	← 1" →	← 1" →	← 1 1/4" →	← 1" →	← 1" →	← 1 1/4" →
← 16" →							

I, (Name.) (Title.)

of the above-named company, do swear that the foregoing report, prepared under my direction from its records, is true to the best of my knowledge and belief.

..... (Signature.)

..... (Title.)

Subscribed and sworn to before me this day of, 19...

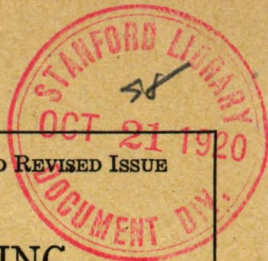
..... (Signature.)

..... (Title.)

B. V. Form No. 152

REPORT TO INTERSTATE COMMERCE COMMISSION, BUREAU OF VALUATION.

IC 1. vol. 5:3 ^{supp. 1}



SUPPLEMENT No. 1 TO VALUATION ORDER No. 3—SECOND REVISED ISSUE

REGULATIONS GOVERNING
COMMON CARRIERS IN RECORDING
AND REPORTING CHANGES IN
NONCARRIER PROPERTY

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

SUPPLEMENT No. 1

Effective September 1, 1920



WASHINGTON
GOVERNMENT PRINTING OFFICE

1920

SUPPLEMENT No. 1 TO VALUATION ORDER No. 3—SECOND REVISED ISSUE

REGULATIONS GOVERNING
COMMON CARRIERS IN RECORDING
AND REPORTING CHANGES IN
NONCARRIER PROPERTY

AS PRESCRIBED BY THE
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SUPPLEMENT No. 1
Effective September 1, 1920



WASHINGTON
GOVERNMENT PRINTING OFFICE
1920

**SUPPLEMENT No. 1 TO VALUATION ORDER No. 3—SECOND REVISED
ISSUE.**

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 27th day of July, A. D. 1920.

The subject of a uniform system for recording and reporting changes in the physical property of every common carrier, that is owned and "held for purposes other than those of a common carrier," and for reporting upon that property owned and "held for purposes other than those of a common carrier" which consists of dealings in, and holdings of, the stocks and bonds and other securities of other companies, and of the investment advances that have been made to other companies or individuals, being under consideration:

It is ordered, That Valuation Order No. 3, Second Revised Issue, pertaining to the subject of a uniform system for recording and reporting changes in the physical property of every common carrier subject to the provisions of the Act to regulate commerce, made and entered by the Commission under date of March 31, A. D. 1919, be, and it is hereby, supplemented as follows:

(1) On forms like B. V. Form No. 592, sample of which is attached hereto and made a part of these instructions, carriers shall report annually to this Commission the physical property that is owned and "held for purposes other than those of a common carrier" at the beginning of the year for which the report is rendered, the additions to and improvements of such property during that year, and the sales, transfers, abandonments or other dispositions made of such property or of any part of it during the same interval.

The dimensions of the form prescribed and the nature and arrangement of the information to be inserted thereon are indicated by the sample. The information reported shall be grouped as may be appropriate under the following headings that shall be inserted upon the form:

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common carrier purposes.
4. Noncarrier improvements upon lands belonging to others.
5. Other miscellaneous physical property.

The group information shall be so arranged as to show separately the aggregate of the property within each State and within the District of Columbia.

The entries and notations under each of the prescribed headings shall be sufficient to show that none of the information required has been overlooked. The word "None" may be used wherever applicable. All money entries shall be in even dollars.

Land areas shall be classified between those that are urban and those that are rural. Those parcels of land that have cost \$25,000 or more shall be listed to show the specific location within each State or the District of Columbia, the area, and the cost of each such parcel. For all others the areas and the costs shall be aggregated and stated, respectively, in lump sums, the reference as to location being merely the name of the State in which the Property is located.

Any consideration given in the acquisition or received in the disposition of property, if other than money, shall be specifically described, and if taken into the accounts of the reporting carrier the amount at which it is there stated shall be reported.

When noncarrier land is sold at a rate of \$25,000 or more for the original parcel, such sales shall be separately listed, the prices obtained shall be shown, and the original cost of the land sold shall be exhibited. If the improvements classed as noncarrier have cost in individual instances \$25,000 or more, they shall be separately listed and identified by a description of their character, location, and cost. Where improvements are sold at a price of \$25,000 or more for any specific structure, such sales shall be separately listed and identified by a description of the character, location of the property sold, and in addition to exhibiting the sale consideration received, the original cost of the property sold shall also be shown.

(2) On forms like B. V. Form No. 593, and B. V. Form No. 594, samples of which are attached hereto and made a part of these instructions carriers shall list annually that property owned and "held for purposes other than those of a common carrier," which consists of their dealings in and holdings of the stocks and bonds and other securities of other companies, and of the investment advances that have been made to other companies or individuals. The dimensions of the two forms here prescribed, as well as the nature and arrangement of the information to be inserted thereon, are indicated by the samples hereto attached.

The stocks and securities reported shall be listed as may be appropriate under the following headings, which shall be entered on B. V. Form No. 593, viz:

Stocks and securities of carrier companies affiliated with respondent.

Stocks and securities of noncarrier companies affiliated with respondent.

Stocks and securities of nonaffiliated companies.

Stocks and securities and other intangibles owned or controlled through nonreporting subsidiaries.

The advances that are reported shall be listed as may be appropriate under the following headings, which shall be entered on B. V. Form No. 594, viz:

Investment advances to carrier companies affiliated with respondent.

Investment advances to noncarrier companies affiliated with respondent.

Investment advances to nonaffiliated companies.

Investment advances to individuals.

A subtotal shall be shown for the group listed under each heading, and a grand total shall be shown upon each of the forms prescribed. The entries and notations under each of the prescribed headings shall be sufficient to show that none of the information required has been overlooked. The word "None" may be used wherever applicable. All money entries shall be in even dollars.

(3) Carriers whose property was inventoried as of June 30, 1916, or some prior year, shall prepare and file these reports and lists for each fiscal year ended June 30 after the date of inventory until and including June 30, 1917, and separately for the six months ended December 31, 1917. Thereafter the reports and lists shall be prepared and filed by such carriers for the fiscal years ending December 31.

Carriers whose property was inventoried as of June 30, 1917, or some subsequent year, shall prepare and file these reports and lists for the six months ending December 31 subsequent to the date of inventory and for the fiscal years ending December 31 thereafter.

These reports and lists shall be filed by those carriers reporting as of June 30, 1919, and succeeding periods, within 90 days after the close of the year or period for which they are rendered. The reports and lists for the years and periods prior to June 30, 1919, shall be filed as soon as practicable after the service of these instructions.

Each report required by this supplement to Valuation Order No. 3, Second Revised Issue, shall be subscribed and sworn to as correct by the responsible officer of the company who supervises its preparation. All reports shall be forwarded to the Bureau of Valuation of the Commission.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

Sheet No. of sheets.
Certified as correct
Title.....

REPORT TO INTERSTATE COMMERCE COMMISSION,
BUREAU OF VALUATION,
BY
(Name of Reporting Carrier.)

B. V. Form No. 592.
Owner.....
Operating company.....

LIST OF AND CHANGES IN THAT PROPERTY OF OWNING COMPANY WHICH IS
"HELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER"
FOR THE ENDED 19 ..
(Year or period.)

Property owned and "held for purposes other than those of a common carrier" at the beginning of the year or period for which this report is rendered.				Acquisitions during the year or period.				Sales or retirements during the year or period.			
① Name of State in which located.	② Description.	③ Amount of consideration given in acquisition.	④ Name of State in which located.	⑤ Description.	⑥ Consideration given in acquisition.		⑦ Name of State in which located.	⑧ Description.	⑨ Amount of consideration given in acquisition.	⑩ Consideration received from the sale or retirement.	
					⑥ Nature.	⑦ Amount.				⑩ Nature.	⑪ Amount.
1"	3"	1"	1"	3"	1"	1"	1"	3"	1"	1"	1"
				21"							

Subscribed and sworn to before me this day of 19 .., I, (Name.) (Title.)
that the foregoing report, prepared under my direction from its records, is true to the best of my knowledge and belief.
..... (Signature.)
..... (Title.)
..... (Signature.)
..... (Title.)

B. V. Form No. 594.

Sheet No. of sheets.

Owner

Certified as correct.....

Operating Company

Title.....

REPORT TO INTERSTATE COMMERCE COMMISSION,
BUREAU OF VALUATION,

BY

.....
(Name of Reporting Carrier.)

OF

PROPERTY HELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER,
CONSISTING OF THE INVESTMENT ADVANCES MADE TO OTHER COMPANIES OR INDIVIDUALS
AND THE CHANGES THAT HAVE OCCURRED THEREIN DURING THE YEAR ENDED 19 ..

① Name of debtor.	② Unpaid advances out- standing at beginning of year.	③ Additions during the year.	④ Repayments during the year.	⑤ Unpaid at end of year.
4"	1 1/2"	1 1/2"	1 1/2"	1 1/2"
10 1/2"	10 1/2"			

I, (Name.) (Title.)

of the above-named company, do swear that the foregoing report, prepared under my direction from its records is true to the best of my knowledge and belief.

.....
(Signature and title).

Subscribed and sworn to before me this day of, 191....

.....
(Signature and title.)

Sheet No. of sheets.
 Certified as correct.
 Title

**REPORT TO INTERSTATE COMMERCE COMMISSION,
 BUREAU OF VALUATION,**
 BY,
 (Name of Reporting Carrier.)
 OF

B. V. Form No. 583.
 Owner.....
 Operating company.....

PROPERTY HELD FOR PURPOSES OTHER THAN THOSE OF A COMMON CARRIER,
 LISTING THE STOCKS, BONDS AND OTHER SECURITIES HELD OR CONTROLLED ON 19 ,
 WITH DETAILS OF THE CHANGES IN SUCH PROPERTY DURING THE YEAR ENDED ON THAT DATE.

Name of issuing (or assuming) company.	Amount held at the beginning of the year.			Amount acquired during the year.				Amount sold or otherwise disposed of during the year.				Amount held at the end of the year.			Interest or dividends received.
	Par value.	Consideration given in acquisition.	Leger value.	Par value.	Consideration given in acquisition.		Leger value.	Par value.	Consideration received.	Reduction in total ledger value.	Par value.	Cost.	Leger value.		
					Nature.	Amount.									
①	③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫	⑬	⑭	⑮	⑯	⑰
	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →
	← 1 1/2' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →	← 1' →
							21''								

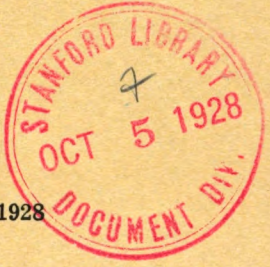
Subscribed and sworn to before me this day of 19 .. I, (Name.) (Title.)
 company, do swear that the foregoing report, prepared under my direction from its records, is true to the best of my knowledge and belief.
 (Signature.) (Signature.)
 (Title.) (Title.)

IC 1. vol. 5:3 ^{Supp. 4}

SUPPLEMENT No. 4 TO VALUATION ORDER No. 3, SECOND REVISED ISSUE

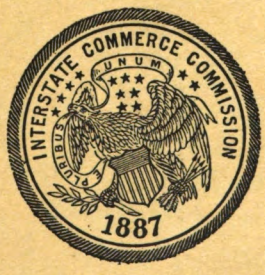
LIST OF UNITS
FOR USE OF CARRIERS IN THE PREPARATION OF
COMPLETION REPORTS
AND THE
RECORD OF PROPERTY CHANGES

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT



EFFECTIVE JANUARY 1, 1928

IC 1 Vol. 5:3 3/5



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1928

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SUPPLEMENT NO. 4 TO VALUATION ORDER NO. 3
SECOND REVISED ISSUE

INTERSTATE COMMERCE COMMISSION

WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, DIVISION 1, held at its office in Washington, D. C., on the 12th day of June, A. D. 1928

Valuation Order No. 3, Second Revised Issue, covering the regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides in section 17, page 10 thereof, that such carriers shall record on completion reports the details of each change affecting roadway property and equipment turned over to, or retired from, operation and of common carrier property transferred from one owner to another; section 18, page 11 thereof, provides that such carriers shall establish a record of the changes that have been made in the physical property since the date fixed for the basic inventory of the property in accordance with certain requirements.

Now, therefore, for the purpose of establishing a uniform manner of recording said details:

It is ordered, That each and every such carrier, and each and every receiver, or operating trustee of any such carriers, be, and is hereby required, to record such changes of property subsequent to December 31, 1927, in accordance with the list of property units attached hereto and made a part hereof.

By the Commission, Division 1.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

LIST OF UNITS TO BE USED IN CONNECTION WITH
VALUATION ORDER NO. 3, SECOND REVISED ISSUE

EXPLANATION

The units referred to herein are those prescribed for use of carriers in the preparation of Completion Reports and the Record of Property Changes, and are effective as of January 1, 1928. Variations therefrom may be made only to the extent of such modifications as may be required to harmonize the reports of changes with the basic inventory of a particular carrier.

The items and units listed are to be considered as merely representative and not as excluding from any account necessary analogous items which are omitted from the list. Where additional units are desired in a given account, appropriate designations may be selected, preferably from the lists in other accounts.

If type symbol designations are used as descriptive of the character and size of items, complete and detail description of what comprises each new type shall be prepared, shall be filed with and be subject to the approval of the Bureau of Valuation.

Additional descriptive information which is thought to have a material bearing on the cost of an article should be shown. Additional detail or subdivision of units may be shown on the Completion Reports, provided proper summarization is made in terms of the units in this list.

In the following list of units, the phrases shown in the parentheses after each item are indicative of the descriptive information required and the subdivision by classes for each item.

All fixed property must be reported by definite and accurate location. Where necessary to supplement descriptions, this should be done by reference to available plans and specifications, or by sketches or photographs.

All retirements shall be stated in items and units that conform to the basic inventory or to the Record of Property Changes if installed under Valuation Order No. 3, except where property may be restated in terms of "adjustment units" as shown in this "List of Units."

Materials salvaged from property retired when reused shall be designated as "second hand." Parts of a structure left in place and reused in connection with property retired and replaced shall be designated as "reused."

ACCOUNT 1. ENGINEERING

Item	Unit
No units are required for this account. The descriptive detail to be recorded under this account shall distinguish between engineering <i>specifically assignable</i> to acquisition of lands, to assessments for public improvements, and to accounts 3 to 38 and 43 to 46, and further described to distinguish between services of officers and employees and items of supplies consumed.	

ACCOUNT 2. LAND FOR TRANSPORTATION PURPOSES

Land for transportation purposes and right of way----- Acre or Sq. Ft.
 Identify by map and parcel number.
 Give analysis of total cost showing separately cost of land, cost of improvements (estimated if not known), attorney's fees, and similar items.
 Filling submerged land. (For appropriate units see account 3.)

ACCOUNT 3. GRADING

Clearing-----	Acre.
Grubbing-----	Acre.
Excavation and borrow:	
Earth or common-----	Cu. Yd.
Loose rock-----	Cu. Yd.
Solid rock-----	Cu. Yd.
Special material (kind, source, and description)-----	Cu. Yd.
Unclassified (give approximate classification)-----	Cu. Yd.
Embankment (pay quantity, classified if necessary)-----	Cu. Yd.
Overhaul, team beyond-----feet--	Cu. Yd. x 100 Ft.
Overhaul, train beyond-----feet--	Cu. Yd. x 1,000 Ft.
Protection of roadway:	
Sodding-----	Sq. Yd.
Seeding-----	Sq. Yd.
Miscellaneous (cinders, slag, vines, etc.)-----	Sq. Yd.
Slope paving (kind and thickness)-----	Sq. Yd.
Cribbing (kind, new or secondhand, units as appropriate).	
Logs (diameter)-----	Lin. Ft.
Brush mattress (with full description and plans)-----	Sq. Yd.
Riprap (loose or placed, man size or derrick size, kind and source)-----	Cu. Yd.

For additional items in this account, such as masonry, paving, drainage, etc., see accounts 6 and 15.

NOTE.—For each important project, such as a branch line or extension, second-track work, grade revision, or extensive bank and cut widening, reference should be made on the Completion Report to the underlying cross section notes or other supporting data.

Method of handling grading (team, steam shovel, etc.) may be shown and whether one-way or two-way work.

ACCOUNT 4. UNDERGROUND POWER TUBES

Item	Unit
For units in this account, see accounts 6, 26, and 32.	

ACCOUNT 5. TUNNELS AND SUBWAYS

Tunnel excavation (cut and cover or driven, length and survey station location of each end of tunnel):	
Earth or common.....	Cu. Yd.
Loose rock.....	Cu. Yd.
Solid rock.....	Cu. Yd.
Other material.....	Cu. Yd.
Unclassified.....	Cu. Yd.
Shafts (classify materials same as tunnel excavation).....	Cu. Yd.
Overbreak (classify materials same as tunnel excavation).....	Cu. Yd.
Overhaul. (Report in same units as shown in account 3.)	
Lining (portals may be reported separately):	
Timber (kind, treated or untreated).....	M. B. M.
Masonry (brick, stone, or concrete, classified as in account 6)....	Cu. Yd.
Steel or iron (classify as in account 6).....	Lb.
Waterproofing (kind, number of plys, etc.).....	Sq. Yd.
Packing or back filling:	
Common.....	Cu. Yd.
Rock.....	Cu. Yd.
Timber (kind).....	M. B. M.
Cordwood.....	Cord.
Manhole castings.....	Lb.
Ventilating apparatus (adequate description).....	Each.
Lighting system (adequate description).....	Each.

Drainage systems. (For appropriate units see account 6.)

For additional items in this account see accounts 6, 15, 20, and 45.

NOTE.—A brief description should be given of the nature of the excavated material and its action when being handled.

Reference to available plans and specifications for important projects should be shown on the Completion Report.

ACCOUNT 6. BRIDGES, TRESTLES, AND CULVERTS

Steel bridges and combination trusses, to be shown individually, with definite location by mile or survey station.

Substructure:

Excavation (wet or dry, earth or rock; see note).....	Cu. Yd.
Back fill (if a special pay quantity).....	Cu. Yd.
Foundation timber (kind, grillage, or bent).....	M. B. M.
Foundation metal (description).....	Lb.
Piles (kind, treated or untreated; if square so state, net length in place).....	Lin. Ft.
Masonry, brick.....	Cu. Yd.
Masonry, stone (classify or type with reference to specifications; show piers and abutments separately).....	Cu. Yd.
Concrete (plain or reinforced; classify if necessary).....	Cu. Yd.
Reinforcing steel (kind, rods, expanded metal, old rails, etc.)....	Lb.
Riprap (loose or placed, man size or derrick size, kind and source)....	Cu. Yd.
Caissons, pneumatic or other (description and reference to available plans).....	Each.

Item	Unit
Superstructure:	
Steel (I beams, D. P. G., T. P. G., trusses, etc.; if draw span, state character).....	Lb.
Timber (truss, guard, etc., treated or untreated and kind of wood).....	M. B. M.
Drawbridge machinery, not including power apparatus.....	Lb.
Power apparatus, complete (adequate description; see account 44).....	Each.
Concrete (plain or reinforced; classify if necessary).....	Cu. Yd.
Reinforcing steel (kind, rods, expanded metal, old rail, etc.).....	Lb.
Water proofing (kind, number of plies, etc.).....	Sq. Yd.
Operator's house, complete (adequate description; see account 16).....	Each.
Metal, miscellaneous (kind and description).....	Lb.
Pier protection, fenders, etc. (Report in appropriate units.)	
Pile and frame trestles, number and total length in feet:	
Piling (kind, treated or untreated; if square, so state, net length in place).....	Lin. Ft.
Stringers (treated or untreated and kind of wood).....	M. B. M.
Other timber (new or secondhand, treated or untreated, and kind of wood).....	M. B. M.
Hardware.....	Lb.
Concrete or metal pile protection against marine borers to be shown by cubic yard or pound, as appropriate.	
Fire protection. (Report in appropriate units.)	
For additional units, see steel bridges.	
Masonry bridges and culverts, including concrete trestles. Show individually masonry bridges of 12' span or over. (For appropriate units, see steel bridges or pile and frame trestles.)	
Pipe and timber culverts:	
Excavation (wet or dry, classified if necessary).....	Cu. Yd.
Pipe, cast iron.....	Net ton.
Pipe, other (kind and size).....	Lin. Ft.
Timber (kind, treated or untreated).....	M. B. M.
NOTE.—A general layout or masonry plan should be available for all important structures, showing the over-all dimensions of substructures in plan, elevation and profile, and also showing high and low water levels.	
State average depth from working stage of water to bottom of footings for each bridge. Special or unusual conditions may be noted.	

ACCOUNT 7. ELEVATED STRUCTURES

For appropriate units in this account, see account 6.

ACCOUNT 8. TIES

Main tracks:	
Crossties of wood (treated or untreated).....	Each.
Crossties other than wood (description and weight).....	Each.
Bridge ties (treated or untreated).....	M. B. M.
Switch and crossing ties (treated or untreated).....	M. B. M.
Yard tracks and sidings. (Report separately in same units as for main tracks.)	

NOTE.—On important projects information should be available showing the source of the ties.

If ties are classified by grades, the specifications for these grades should be available. Kind, size, and kind of treatment may be reported.

ACCOUNT 9. RAILS

Item	Unit
Main tracks:	
New rails (Bessemer, Open Hearth, Ferro-titanium, etc., and weight per yard).....	Gr. ton.
Rerolled rails (rerolled weight per yard).....	Gr. ton.
Relay rails (original weight per yard).....	Gr. ton.
Yard tracks and sidings. (Report separately in same units as for main tracks.)	

NOTE.—Show track miles or track feet with survey station or milepost limits for each project. Show girder, taper, frictionless, or other special type of rail separately.

ACCOUNT 10. OTHER TRACK MATERIAL

Main tracks:	
Angle bars and fishplates (new or relay, length and weight of rail) ..	Cwt.
Joints, patent (rail weight, trade name, length, and new or relay) ..	Each.
Joints, compromise (rail weight, trade name, length, and new or relay) ..	Each.
Joints, insulated (rail weight, trade name, length, and new or relay) ..	Each.
Bolts (state if special design or heat treated) ..	Cwt.
Nut locks (trade name and size) ..	M.
Tie-plates (trade name, size, and number) ..	Cwt.
Spikes (drive or screw) ..	Cwt.
Rail braces (kind, as cast iron or pressed steel, etc., and number) ..	Cwt.
Frogs, rigid, O. H. and Bess. (rail weight, length, and frog number) ..	Each.
Frogs, rigid, hard center (rail weight, length, and frog number) ..	Each.
Frogs, solid manganese (rail weight, length, and frog number) ..	Each.
Frogs, spring rail (rail weight, length, and frog number) ..	Each.
Frogs, rigid crossing (adequate description or plan reference) ..	Each.
Switches (kind, rail weight, length, reinforced, insulated) ..	Each.
Switches, slip or movable point crossings complete, including guardrails, center and end frogs, and stock rails (description of frogs, switches, and guardrails, etc., or plans of layout) ..	Each.
Switch stands (maker and model) ..	Each.
Switch lamps ..	Each.
Guardrails at turnouts, including filler blocks and bolts (rail weight, length, kind if special) ..	Each.
Guardrail clamps (trade name) ..	Each.
Guardrail at bridges or curves (rail weight and track feet) ..	Gr. ton.
Derails (make and model) ..	Each.
Bumping posts (description, trade name, kind of foundation) ..	Each.
Rail rests (description) ..	Each.
Anticreepers (trade name or description) ..	Each.
Gauge rods or bridle rods not in switches ..	Each.
Yard tracks and sidings. (Report separately in the same units as for main tracks.)	

NOTE.—Weight per unit is desirable descriptive information.

ACCOUNT 11. BALLAST

Item	Unit
Main tracks:	
Ballast (kind)	Cu. yd.
Yard tracks and sidings:	
Ballast (kind)	Cu. yd.

NOTE.—On important projects, information should be available showing the source of the ballast, the manner of determining the quantities, and the average haul.

ACCOUNT 12. TRACKLAYING AND SURFACING

Main tracks:	
Tracklaying and initial surfacing, separated into 60# rail and under, 61# to 90# rail, 91# to 120# rail, and 121# rail and over	Track mile.
(Further subdivision of these groupings may be made. Initial surfacing shall be construed to mean running surface to permit the operation of construction trains prior to the application of full earth surfacing or of ballast.)	
Full earth surfacing (for tracks not ballasted)	Track mile.
Placing ballast (kind)	Cu. yd.
Placing turnouts, crossing frogs, tie-plates, rail braces, anti-creepers, slip switches, derails, bumping posts, and gauge rods (itemize)	Each.
Framing and placing bridge ties	M. B. M.
Placing bridge and curve guardrail	Track mile.
Yard tracks and sidings. (Report separately in the same units as for main tracks.)	

NOTE.—The mileage shown for tracklaying and surfacing is the gross mileage, and if not equal to the track length of rail in account 9 plus the length of frogs and switches in account 10, the difference should be explained. Character of track may be described.

ACCOUNT 13. RIGHT OF WAY FENCES

Fence (kind, size, and spacing of posts and description of panel)	Mile.
Cattle guards (kind and number of sections)	Each.
Aprons and wing fences (kind or description)	Each.
Special fences (ornamental, iron, hedges, stone walls, etc., with description or plan)	Lin. Ft.
Gates (kind and size)	Each.

ACCOUNT 14. SNOW AND SAND FENCES AND SNOWSHEDS

Fence (portable or fixed, kind, size and spacing of posts, and description of panel)	Mile.
Snowsheds. (For appropriate units, see account 6.)	

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 15. CROSSINGS AND SIGNS

Item	Unit
Grade crossings:	
Crossing plank (kind of wood, treated or untreated).....	M. B. M.
Paving (kind, thickness, and kind and depth of foundation)....	Sq. Yd.
Sidewalks (kind, thickness, and kind and depth of foundation)..	Sq. Yd.
Surfacing (kind and thickness).....	Sq. Yd.
Curbs or gutters (size and description).....	Lin. Ft.
Crossing bells, complete (kind and description).....	Each.
Warning signals, complete (kind and description).....	Each.
Crossing gates, complete set (kind and description).....	Each.
Overgrade and undergrade crossings. (Bridges to be reported in the same units as in account 6. Other units to be reported as for grade crossings.)	
Signs (kind).....	Each.
For additional items in this account, such as grading, masonry, drainage, etc., see accounts 3, 6, 13, and 16.	

NOTE.—For method of describing crossing bells, gates, and warning signals, see Appendix B.

ACCOUNT 16. STATION AND OFFICE BUILDINGS

Structures shall be reported individually and definitely located by town, survey station, milepost, or other reference.

Buildings (brief description, dimensions, volume of superstructure in cubic feet; see Appendix A).....	Each.
Cover sheds or porches (description or type reference; see Appendix A).....	Sq. Ft.
Platforms (state kind of deck and thickness; kind, size, and spacing of sleepers, or joists and girders; foundations should be described and complete dimensions given; skirting may be described with the foundation; for brick and concrete platforms, state thickness of paving and kind and thickness of foundation).....	Sq. Ft.
Stock pens. (For appropriate units, see accounts 13 and 16.)	
Water and sewer piping in place (kind, size, depth of trench grouped by 5' stages).....	Lin. Ft.
Manholes, catch basins, etc. (state materials and dimensions, or weight).....	Each.
Mail cranes (trade name and kind, wood or metal).....	Each.
Scales complete (kind, make, model or type, capacity, platform dimensions, etc.).....	Each.
Scale house (brief description and dimensions).....	Each.
Scale foundations. (For appropriate units, see account 6.)	
Freight derricks and cranes (kind, make, capacity, foundations, etc.)..	Each.
Coal and ore machinery. (Subdivide and describe as shown in account 19.)	
Furniture (each building).....	Lot.
Furniture (important pieces).....	Each.
For additional items in this account such as grading, paving, etc., see accounts 3, 6, 15, and 18.	

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 17. ROADWAY BUILDINGS

Item	Unit
Building and appurtenances. (See account 16.)	
Machinery. (For appropriate units, see account 44.)	

ACCOUNT 18. WATER STATIONS

Buildings and appurtenances, excluding machinery. (For appropriate units see account 16.)

Water tanks:

Foundation and masonry supports. (For appropriate units, see account 6.)	
Tubs, complete (kind, size, and capacity, with or without roof)	Each.
Supports, steel	Lb.
Supports, timber (kind, treated or untreated)	M. B. M.
Cast-iron corbels	Lb.
Steel tank and tower combined (state dimensions, capacity, and height from top of foundation to top of tub)	Lb.
Frost box (kind and size)	Lin. Ft.
Tank spout and fixtures (kind and size)	Each.
Water columns, complete (kind, size, description of pit, etc.)	Each.

Pipe lines, including fittings:

Pipe, cast iron, in place (class, size, and depth of excavation, grouped by 5' stages)	Lin. Ft.
Pipe, other (kind and size and depth of excavation, grouped by 5' stages)	Lin. Ft.
Valves (kind and size)	Each.
Valve pits (kind and size)	Each.

Dams, reservoirs, and settling basins. (For appropriate units, see accounts 3 and 6.)

Track tanks:

Troughs (description and weight per lineal foot of pan)	Lin. Ft.
Piping, subways, masonry, protection, etc. (For appropriate units, see units above and in accounts 3 and 6.)	

Cisterns and dug wells. (Give inside dimensions and thickness of walls.) (For appropriate units, see account 6.)

Wells, driven, bored, or drilled, including casing (kind and size)	Lin. Ft.
Windmills, complete (kind, maker, diameter of wheel, and height of tower)	Each

Pumping machinery, with foundations, unless they are part of the building:

Boilers (kind, maker, horsepower, kind and size of setting and foundation)	Each.
Compressors (kind, maker, size, kind of foundation)	Each.
Pumps, including pump jack (kind, maker, size, capacity, etc.)	Each.
Working barrel (size and description)	Each.
Drop line (size)	Lin. Ft.
Engines (kind, maker, size, horsepower, etc.)	Each.
Motors, including switchboard, rheostat, and connections (maker, type, R. P. M., and capacity)	Each.
Air lifts (size and length of pipe)	Each.

Water-treating plant (maker and capacity):

Units shown above where applicable, otherwise plant complete.	Each.
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NOTE—Reference to available plans and specifications for important facilities should be shown on the Completion Report. See Appendixes A and C for appropriate descriptions.

Item	Unit
ACCOUNT 19. FUEL STATIONS	
Coaling station, mechanical type (state trade name and model, storage and operating capacity in tons, kind of elevators or conveyors, number of aprons, and number of tracks served):	
Foundation. (For appropriate units, see account 6.) (State kind, and size of receiving hopper and bucket pit.)	
Superstructure, including machinery and apparatus (state kind of superstructure, kind and floor area of housing, number and capacity of scales, kind and size of engine house, kind and horsepower of power, general description of machinery, kind of fire protection, whether electric-light wiring is open or in conduit, and number of outlets; give kind, capacity, and description of sand facilities, if any)	Each.
Pipe lines. (For appropriate units, see Appendix C.)	
Coaling station, trestle type (storage capacity in tons, number of aprons or buggies, and number of tracks served).	
Trestle. (State length and height and report in units shown for account 6 trestles; include incline, chute, and tail trestles.)	
Housing (kind; state length and width)	Each.
Engine house (kind and size)	Each.
Power (kind and horsepower)	Each.
Hoist house (kind and size)	Each.
Pipe lines. (For appropriate units, see Appendix C.)	
Foundations. (For appropriate units, see account 6.)	
Coaling station, derrick type (storage capacity in tons):	
Foundations. (For appropriate units, see account 6.)	
Platform (kind and size)	Sq. Ft.
Housing (kind and size)	Each.
Derrick (kind, capacity, and power)	Each.
Buckets or buggies (size and kind)	Each.
Fuel-oil station:	
Tanks (kind, size, or capacity, roof)	Each.
Supports (kind and height). (For appropriate units, see account 6.)	
Unloading troughs (description, kind and size)	Each.
Oil cranes or columns (kind and size)	Each.
Pumps (kind and size)	Each.
Boilers (kind and size)	Each.
Oil sumps (kind and size). (For appropriate units see account 6.)	
Oil house. (See account 16 for description of buildings.)	
Grading. (Report in appropriate units as shown in account 3.)	
Foundations. (For appropriate units, see account 6.)	
Pipe lines. (For appropriate units, see Appendix C.)	
NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.	

ACCOUNT 20. SHOPS AND ENGINE HOUSES

Buildings and appurtenances. (See account 16 for details.)	
Turntables and transfer tables:	
Foundation. (For appropriate units, see account 6.)	
Pit rail, including fastenings, complete in place	Lb.
Table, steel (kind and length)	Lb.

Item	Unit
Turntables and transfer tables—Continued.	
Table, wood (kind and length).....	M. B. M.
Table, tractor (kind, make, horsepower, etc.).....	Each.
Tractor house (brief description and dimensions).....	Each.
Cinder Pits. (For appropriate units see account 6.)	
Ash-handling plants, exclusive of pit (see units in account 45).....	Each.
Stacks, not mounted on boilers (kind, material, dimensions, foundation, etc.).....	Each.
Dolly tracks, wheel tracks, etc., appropriate units or complete in place (note size and spacing of ties, weight of rail, and whether rail is new or relay).....	Track Ft.
Platforms (kind or type and size; see account 16 for details).....	Sq. ft.
Sand handling and drying apparatus, complete (description and capacity).....	Each.
Inside piping and wiring. (For units, see account 32 and Appendix C.)	
Central heating plants. (For units, see accounts 32 and 45.)	
For additional items in this account, such as grading, drainage, paving etc., see accounts 3, 6, 15, and 16.	

NOTE.—See Appendix A for details of building specifications or building types to be used in the description of buildings.

Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 21. GRAIN ELEVATORS

Grain elevators, complete, including conveyors, machinery, etc. (description, kind, dimensions, capacity, etc.).....	Each.
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See footnote for account 20.

ACCOUNT 22. STORAGE WAREHOUSES

For appropriate units in this account, see account 16.

ACCOUNT 23. WHARVES AND DOCKS

Dredging (method used, kind of material; if hauled and wasted, so state; scow measurement unless otherwise noted).....	Cu. Yd.
Bridges, ferry transfer, and inclines, including machinery (kind, length, and width.) (For appropriate units, see account 6.)	
Pontoons (kind and dimensions). (For appropriate units, see account 6.)	
Dock and wharf construction; set up each structure separately. (Bulkheads, ferry racks, fenders, pile clusters, caissons, wharves, piers, cribwork, etc.) (For appropriate units, see account 6.)	
Jetties and breakwaters; set up each structure separately. (For appropriate units, see account 6.)	
For additional items in this account such as grading, drainage, paving, etc., see accounts 3, 6, 15, and 16.	

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 24. COAL AND ORE WHARVES

Item	Unit
Dredging. (Report as in account 23.)	
Dock and wharf construction. (For appropriate units, see accounts 6 and 23.)	
Jetties and breakwaters. (For appropriate units, see accounts 6 and 23.)	
Buildings. (For appropriate units, see account 16 and Appendix A.)	
Coal and ore handling plants (subdivide into separate groups or plants, with complete description in a similar manner to account 19)-----	Each.
For additional items in this account, such as grading, drainage, paving, machinery, etc., see accounts 3, 6, 15, and Appendix C.	

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 25. GAS PRODUCING PLANTS

Gas-producing plant complete, including all apparatus (detailed description as per Appendix C)-----	Each.
For additional items in this account, such as grading, buildings, pipe lines, etc., see accounts 3, 6, 16, and 32.	

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 26. TELEGRAPH AND TELEPHONE LINES

Equipment:

Dispatcher or large relay office (location of office and complete listing and description of the various items of equipment)-----	Lot.
Way station, yard and siding booth offices (see footnote)-----	Lot.
Telephone booths or pole boxes (description or type)-----	Each.
Testing or other special apparatus (kind and description)-----	Each.

Pole lines:

Poles (length, material, class or size, and treatment; if poles are purchased by "Top Diameters" instead of "Class," give the "Top Diameter"; if butts are treated with creosote by the standard open-tank method, designate as "Butt Treated"; any other treatment to be described)-----	Each.
Pole settings (length of pole and kind of digging, such as earth or ordinary, rock, or one that requires blasting, or for swamp soil that is permanently saturated with water; describe unusual conditions, such as exceptionally soft soil, loose rock, etc.)-----	Each.
Painting or stepping of poles (show by length of pole only; any unusual features, such as two coats of paint or omission of steps for distances of 8 feet above ground, shall be noted)-----	Each.
Cross arms, in place, including braces and fastenings (length in feet, size or type, and material; "Type W" is 3' x 4¼", the size usually used with steel pins, and "Type S" is 3¼" x 4¼", the size usually used with 1¼" wood pins; each individual cross arm shall be shown, whether it is placed singly or as one of the cross arms comprised in a "Double Arm")-----	Each.
Double arms (these are two cross arms placed opposite each other on the pole and fastened together, and as the individual cross arms have been reported under "Cross arms," this unit is only the additional cost of fastening the two arms together)-----	Set.

Item	Unit
Pole lines—Continued.	
Pins, steel, W. U. T. Co. and R. S. A. Standard, complete with wood caps, nut, and washer (note if other than Standard ½" steel, not galvanized).....	M.
Pins, wood (note if other than Standard 1¼" x 8" locust or elm).....	M.
Wood brackets (pole), including spikes for attaching (note if other than Standard 2" x 2⅝" x 12" oak. Note 1½" x 2" x 10" as "Pony Bracket").....	M.
Transposition brackets (standard brackets are galvanized steel, 1, 2, or 4 pins, including pins and attachments; state number of pins, and if other than W. U. T. Co. or A. T. & T. Co. standard, give description).....	Each.
Guys, including guy clamps (show number of guys and size of guy wire; standard guy strand may be described by giving its breaking weight as 4,000 lbs., 6,000 lbs., 10,000 lbs., or 16,000 lbs.; note if guy hooks or guy shims are used).....	Each.
Anchorage, complete (anchorage or the structures to which the guy is attached may be separated by types as follows: "Type H" to another pole, guy stub, tree, or building; "Type A" to buried anchor; "Type R" to rock eyebolt; give size of rod, and if patent anchors, give description).....	Each.
Guard wires, standard set, including 2 standard 10-foot cross arms, 4 pins and insulators and 2 #8 B. W. G. iron wires, each 3 spans long (note variations or extra spans; anchors and guys are not included, but should be separately stated).....	Set.
Aerial wire:	
Copper H. D. Bare, includes insulators, sleeves, and tie wires (standard insulators are double petticoat glass; if other than standard, give description; give size and gauge or weight per mile; Brown & Sharpe gauge is usually used, although the following are also used: #8 B. W. G., weight 435 lbs. per mile; #12 N. B. S. Co., weight 172 lbs. per mile; #7½ B. & S., weight 300 lbs. per mile).....	Mile.
Iron wire, galvanized bare, including insulators and tie wire (give size and gauge; Birmingham Wire Gauge B. W. G. is almost universally used; solder E. B. B. grade is standard, and if B. B. grade is used so state).....	Mile.
Copper-clad wire, bare (same as Copper H. D. Bare except that if the "Grade" of the wire is other than the 40 per cent conductivity usually used, the per cent of conductivity should be shown).....	Mile.
Insulated wire, weatherproof, including insulators and tie wires (show material, size, gauge of conductor, and whether single, double, or triple braid).....	M. Ft.
Insulated wire, rubber-covered, including insulator and tie wires (show material, size, gauge of conductor, whether single conductor or twisted pair; describe any special features regarding rubber insulation or weatherproof braid).....	M. Ft.

Item	Unit
Aerial cable:	
Cable suspension, including fastenings and cable hangers (show material and size of messenger wire and kind and size of cable hangers)-----	Lin. Ft.
Cable (kind of cable, size and gauge of conductor, number of single conductors or pairs of conductors or number of quads of each size of conductor, kind of insulation, and kind of sheath; give specification or code number if possible, and number, size, and kind of potheads and splices, if any; describe any special features)-----	Lin. Ft.
Cable boxes (show size and kind of box and list and describe the equipment therein, such as protectors, fuses, etc.; show number of and description of pole seats or balconies, if any)-----	Each.
Underground cable. (Furnish same information as for aerial cable, describing special features, such as bonding, negative returns, etc.)	
Underground conduit (plans for all except small jobs should be available):	
Conduit (show feet of trench for each different structure of conduit, showing kind, size, material, and number of ducts; also fully describe the protection of ducts by concrete or creosoted plank; describe any unusual features in depth of trench, rock or swamp digging, under railroad tracks, etc.)-----	Duct Ft.
Manholes, complete (state material and thickness of walls, roof, and floor, shape and inside dimensions, size and weight of frame and cover; note sump or sewer connection, number and description of cable supports, pull-in irons, and any unusual features)-----	Each.
Paving (description and thickness, and give any unusual features required by local laws)-----	Sq. Yd.
Submarine cable. (Furnish same information as for aerial cable, and in addition whether single or double armor. Describe any special features regarding fastenings of shore ends, shore ends laid in trench, dredging, terminals, potheads, cable house, etc. Each installation should be separately stated and described.)	

NOTE.—There are usually along any particular carrier's line a number of way station, yard, and siding booth offices containing the same equipment in each office, and it is possible to establish a few "Types" of offices, in which case the offices may be described by type numbers, listing in report for one valuation section the equipment in that type of offices, and in reports of other valuation sections refer to the report of the valuation section where the complete listing of equipment has been made. If additional equipment is installed in, or a part of equipment is retired from an existing office, that fact shall be noted as "additional equipment in ----- offices, or partial retirement of equipment in ----- offices." All principal items of equipment, cables, etc., shall be described, but small miscellaneous items required in installing same, such as nails, screws, tape, solder, lacing twine, shellac, pipe straps, knobs, cleats, etc., need not be listed.

ACCOUNT 27. SIGNALS AND INTERLOCKERS

(See Appendix B)

Item	Unit
Interlocking plants. (State separately by location and whether mechanical, electropneumatic, etc. Track diagram and wiring plan should be available).	
Show the number and type of the following:	
Levers.....	Each.
Pipe and wire lines.....	Lin. ft.
Switch layouts.....	Each.
Detector bars.....	Lin. ft.
High signals (one arm only).....	Each.
Additional arms on high signals.....	Each.
Dwarf signals.....	Each.
Track circuits.....	Each.
Lever locks.....	Each.
Indicators.....	Each.
Automatic block signals. (State kind and type of system. Track diagram and wiring plan should be available.) Show the number and type of the following:	
Signals.....	Each.
Track circuits.....	Each.
Indicators.....	Each.
Electric switch protectors.....	Each.
Line wire and supports.....	M ft.
Car retarder installations. (Track location and wiring or pipe layout plans should be available. Show number and type of principal items.)	
Train control apparatus. (State kind of apparatus. Track location and wiring plans for engine and wayside apparatus should be available.) Show number and type of the following:	
Engine equipment. (To be reported separately in account 51.)	
Wayside elements.....	Each.
For other automatic signal types, see automatic block signals.	
Miscellaneous apparatus. (Plans should be available.) Show number and type of the following:	
Semaphore train order signals.....	Each.
Banner train order signals.....	Each.
Railroad crossing targets and gates.....	Each.
Buildings. (For appropriate units, see account 16.)	
Signal bridges. (For appropriate units, see account 6.)	
Pole lines, wires, etc. (For appropriate units, see account 26.)	
Power plants, etc. (For appropriate units, see account 45.)	

ACCOUNT 28. POWER DAMS, CANALS AND PIPE LINES.

For appropriate units in this account, see accounts 3, 6, and 18.

ACCOUNT 29. POWER PLANT BUILDINGS

For appropriate units in this account, see accounts 16 and 20.

ACCOUNT 30. POWER SUBSTATION BUILDINGS

Item	Unit
For appropriate units in this account, see accounts 16 and 20.	

ACCOUNT 31. POWER TRANSMISSION SYSTEMS

Switches (see Appendix C).....	Each.
Switchboards (see Appendix C).....	Each.
Transformers (see Appendix C).....	Each.
Lightning protection (see Appendix C).....	Each.
Wiring, cable, etc. (state voltage; for appropriate description, see account 26).....	Lin. Ft.
Insulators (description, voltage capacity).....	Each.

ACCOUNT 32. POWER DISTRIBUTION SYSTEMS

Feed wires, guard wires, trolley wires, catenary wires, bonding cable (state voltage; for appropriate description, see account 26).....	Lin. Ft.
Insulators (description, voltage capacity).....	Each.
Third rail, complete in place including supports, braces, protection, bonding, etc. (description or plan and specification reference)....	Lin. Ft.
Rail bonding, in place (description and size and number of bonds) ..	Joint.
Switches and switchboards (for appropriate description, see Appendix C).....	Each.
Piping in place. (See Appendix C.)	
Pipe tunnels (description of tunnel).....	Lin. Ft.
(Pipe tunnels may be set up in units of accounts 5 and 6.)	

ACCOUNT 33. POWER LINE, POLES, AND FIXTURES

Poles, cross arms, pins, brackets, guys. (See account 26 for appropriate units.)

Transmission towers, catenary bridges, and supports, etc. (For appropriate units, see account 6.)

NOTE.—Reference to available plans and specifications for important projects should be shown on the Completion Report.

ACCOUNT 34. UNDERGROUND CONDUITS

For appropriate units in this account, see accounts, 6, 26 and 32.

NOTE.—Reference to available plans and specifications for important structures should be shown on the Completion Report.

ACCOUNT 35. MISCELLANEOUS STRUCTURES

For appropriate units in this account, see other accounts.

ACCOUNT 36. PAVING

Paving (kind and thickness, kind and depth of foundation).....	Sq. yd.
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ACCOUNT 37. ROADWAY MACHINES

Roadway machines, complete, including accessories (kind of machine, maker, maker's size or capacity, special attachments and weight) ..	Each.
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NOTE.—See Appendix C for details of descriptions suggested for machinery.

ACCOUNT 38. ROADWAY SMALL TOOLS

Item	Unit
Roadway small tools (standard tool-house set)-----	Set.
Important or unusual tools (maker, kind, size, etc.)-----	Each.
Engineering instruments (transits, levels, etc.)-----	Each.

ACCOUNT 39. ASSESSMENTS FOR PUBLIC IMPROVEMENTS

No units are required for this account.

NOTE.—The Completion Report shall show the particular property against which the assessment has been levied. Show parcel, or lot and map numbers where possible, or other reference, and a description of the work for which the levy has been made.

ACCOUNT 40. REVENUES AND OPERATING EXPENSES DURING CONSTRUCTION

No units are required for this account. Items reported under this account for the operations of construction trains when not in connection with property classifiable in any specific account shall be separately recorded, and adequately described to indicate the classified property groups to which they are applicable.

ACCOUNT 41. COST OF ROAD PURCHASED

This is a temporary or suspense account. A record of the property shall be established in conformity with the requirements of section 10 of Valuation Order No. 3, Second Revised Issue, and appropriately recorded under the primary accounts applicable thereto.

ACCOUNT 42. RECONSTRUCTION OF ROAD PURCHASED

This is a temporary or suspense account. Property changes incident to the reconstruction of road purchased shall be recorded and reported separately from all other property changes. The units installed and the units retired shall be appropriately recorded under the primary accounts applicable to the property. Under each such account separation shall be made as between additional property installed, property installed in replacement of like property, and property installed in betterment of existing property.

Changes in property reported under the above caption shall be adequately described as to the character of the improvement, the extent to which it is undertaken, and its definite location.

ACCOUNT 43. OTHER EXPENDITURES—ROAD

No units are required for this account. Items reported under this account shall be adequately described to indicate their nature and character and whenever possible the classified property groups to which they are applicable shall be stated.

ACCOUNT 44. SHOP MACHINERY

See Appendix C for details of descriptions suggested for machinery and piping.

Machines, complete with drive, excluding foundation (kind, maker, description, special attachments, size or capacity, and weight, if known)-----

Each.

Foundations, when not a part of the building. (For appropriate units, see account 6.)

Item	Unit
Line shafting, including couplings (kind, diameter, and length).....	Lot.
Shafting hangers or supports (kind, size, and number).....	Lot.
Pulleys (material, diameter, kind, width, and number).....	Lot.
Belting (material, thickness, width, and length).....	Lot.
Important tools (kind, size, and drive).....	Each.
Minor tools (general description).....	Lot.
Wiring. (For appropriate units, see accounts 26 and 32.)	
Piping, 3" diam. and over, including common fittings (size).....	Lin. ft.
Piping under 3" diam., including all fittings and valves.....	Lot.
Piping for blast systems, including all sizes and all fittings.....	Lot.
Valves and specialties of 3" diameter and over (kind and size).....	Each.
Engines, boilers, generators, etc. (For appropriate units, see account 45.)	
Test apparatus for automatic train control (description).....	Each.

ACCOUNT 45. POWER-PLANT MACHINERY

See Appendix C for details of descriptions suggested for machinery.

Pumps (maker, kind, size, capacity, and weight, if known).....	Each.
Heaters (maker, kind, size, capacity, and weight, if known).....	Each.
Boilers, complete, including setting, breeching or flue, mechanical stokers, forced-draft installations, superheaters, etc. (see Appendix C).....	Each.
Engines and turbines (kind, maker, size, horsepower, R. P. M., capacity, and weight, if known).....	Each.
Air compressors, complete (kind, maker, size, R. P. M., capacity, and weight, if known).....	Each.
Generators, convertors, etc. (kind, maker, size, R. P. M., capacity, and weight, if known).....	Each.
Condensers, including pumps and special fittings (maker, kind, size, capacity, and weight, if known).....	Each.
Batteries, complete, including appurtenances (maker, kind, capacity in ampere hours, and weight, if known).....	Each.
Transformers, switchboards, switches, interior cables, lightning protection, etc. (for appropriate units, see account 31).....	Each.
Bus bars, complete, including accessories (kind and size).....	Lb.
Bus structures (kind and description).....	Each.
Foundations for all machinery when not a part of the building. (For appropriate units, see account 6.)	
Piping, 3-inch diameter and over, including common fittings (size)...	Lin. Ft.
Piping under 3-inch diameter, including all fittings and valves.....	Lot.
Piping for blast systems, including all sizes and all fittings.....	Lot.
Valves and specialties of 3-inch diameter and over (kind and size)....	Each.

ACCOUNT 46. POWER SUBSTATION APPARATUS

For appropriate units in this account, see account 45.

EQUIPMENT ACCOUNTS

Give name or number of each unit of equipment. If number has been changed since date of valuation, give old and new number.

ACCOUNT 51. STEAM LOCOMOTIVES

Item	Unit
Steam locomotives, complete (passenger, freight, or switch service, kind, Whyte symbols, cylinder size, saturated or superheated steam, total light weight of engine and tender).....	Each.
Extra tenders (fuel and water capacity, light weight).....	Each.

ACCOUNT 52. OTHER LOCOMOTIVES

Other locomotives (kind, drive, number of units coupled, total weight; current and voltage, if electric).....	Each.
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ACCOUNT 53. FREIGHT-TRAIN CARS

Freight-train cars (subclass; body and underframe of steel, wood, or composite; capacity, length over end sills, and kind of trucks)....	Each.
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ACCOUNT 54. PASSENGER-TRAIN CARS

Passenger-train cars (subclass; length over end sills, capacity in passenger or pounds, kind of body, underframe, and trucks).....	Each.
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ACCOUNT 55. MOTOR EQUIPMENT OF CARS

Motor equipment to include complete apparatus per car, such as controllers, switches, breakers, contact boxes, grid resistances, compressors, collectors, wiring, etc. (horsepower and number of motors).....	Each.
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ACCOUNT 56. FLOATING EQUIPMENT

Floating equipment (kind, builder, and general description).....	Each.
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ACCOUNT 57. WORK EQUIPMENT

Work equipment (kind and general description).....	Each.
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ACCOUNT 58. MISCELLANEOUS EQUIPMENT

Miscellaneous equipment (kind and description).....	Each.
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ACCOUNTS 71, 72, 73, 74, 75, 76, AND 77

NOTE.—Under these accounts there shall be recorded descriptive details which shall clearly set forth the character and the nature of the items and in such particulars as to distinguish as between payments for service, for supplies consumed, and for inventoriable property. With respect to items falling within the last-named class, appropriate unit designations shall be selected from the items shown under other accounts.

The items under account 71, for example, shall be so described as to distinguish between fees paid for the privilege of incorporation, expenditures incident to organizing, expenditures incident to preparing and distributing prospectuses, costs of soliciting subscriptions for stock, fees paid to promoters, including the cash value of securities issued for services of promoters, special counsel fees, cost of preparing and issuing certificates of stock, cost of procuring certificates from public authorities, and other like cost;

and under account 76, as another example, the items shall be so entered as to distinguish between the interest paid on bonds, notes, or other evidences of indebtedness, after such funds become available for use and before the property is turned over to operation, the proportion of discount and expense on funded debt issued for the acquisition of original road, equipment, road extensions, additions and betterments, and the charges for interest on the carrier's own funds expended for construction purposes.

When items of general expenditures have been included in any road or equipment accounts as part of the cost of any specific property such items shall be separately stated and the nature appropriately described.

APPENDIX A

MANNER OF DESCRIBING BUILDINGS AND APPURTENANCES

The information recorded should be in sufficient detail to permit of pricing the building in place and the following should be used as a guide in developing the necessary information.

If desired, classify the building by "Type" in accordance with the description of types shown hereinafter, or shown in the original inventory, giving dimensions and cubage or square feet as appropriate. Plans and specifications for several buildings in each type should be available for filing with the Bureau.

If the building is not typed, refer on the Completion Report to the plans and specifications and indicate on the plans or in special notes any significant departures from the plans and specifications and have available such marked copies.

If the building is not typed nor described by available plans, make plan, elevation, and section sketches showing dimensions (height should be shown from the bottom of the sill to the intersection of the wall and roof lines, and from the bottom of the sill to the top of the ridge), and make an inventory as follows:

1. Foundation: Define by type symbol or show kind and quantities.
- *2. Chimneys: Number, height, size, and material.
- *3. Walls: If brick, state kind, thickness of wall; if frame, state covering, single or double sheathed.
- *4. Roof: State covering and shape of roof, quantities in trusses; give the width in feet of overhang.
- *5. Openings: Number, kind, and size.
- *6. Floors: Show thickness and material; note if there is a subfloor.
- *7. Partitions: State the number, size, and kind of partitions.
- *8. Interior: State kind of trim.
- *9. Shelving: State material and feet b. m. if an important item.

*NOTE.—Items numbered 2 to 9, inclusive, need not be inventoried where it is possible to use a building type.

10. Plumbing: State number and character of fixtures. All piping outside of buildings should be listed separately as shown by the list of units.
11. Heating: State kind and whether from central plant or in building under inventory. State the square feet of radiation.
12. Lighting: State kind and number of outlets.
13. Elevators: State make, kind, and capacity.
14. Miscellaneous: Describe any important additional features not covered by the above, such as fire escapes and fire protection.

DESCRIPTION OF BUILDING TYPES

The types shown below are for building superstructures only and include items as indicated under each type description, and in addition they include features of construction which are characteristic of the standards of the reporting carrier. Foundations, plumbing, heating, lighting, etc., must be separately

listed and described for all typed buildings as shown above under items numbered 1 and 10 to 14, inclusive, and may be typed. Show the kind of roof covering and any unusual features that might affect the unit cost.

Type I. OPEN SHELTER, FRAME, open front, back and ends closed:

Made of dressed lumber, painted inside and outside, with fixed seat. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from top of floor up, and also two station signs on shelter.

Note whether ornamental or plain and kind of roof. Platform and foundation are not included in this type.

Type Ia. SHELTER, FRAME, all sides closed, except with openings in place of windows and doors:

Made of dressed lumber, interior not ceiled, fixed seat, wood floor, painted inside and outside. Priced by unit of cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest point of floor construction up, and also two station signs on shelter.

Note kind of roofing. Foundation is not included in this type.

Type Ib. SHELTER, FRAME, open sides and ends and partition through center:

Made of dressed lumber, painted, seats both sides of partition. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from top of floor up, and also two station signs on shelter.

Note kind of roofing. Platform and foundation are not included in this type.

Type II. SHELTER SHEDS, FRAME, open sides and ends, two rows of posts:

Made of dressed lumber and painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from bottom of posts up, and two station signs attached to shelter.

Note kind of roofing and kind of gutters and downspouts, if any. Platform, foundations, seats, or partitions are not included in this type.

Type IIa. SHEDS, FRAME, used for platform covers of large area, well constructed:

Made of dressed lumber and painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, finish, etc., from bottom of posts up, complete, with an average of 4 feet of siding down from eaves.

Note kind of roofing and whether ordinary construction, or a continuation of building roof, or over a wide freight platform, or of extra heavy construction for shop purposes. Platforms and foundations are not included in this type.

Type IIb. SHEDS, FRAME, rough lumber, as used for cattle pens:

Made of rough lumber, whitewashed. Priced by unit of square feet of horizontal area covered by roof. Type includes complete structure from bottom of post up.

Note kind of roofing. Platforms and foundations are not included in this type.

Type III. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, plain construction with overhang of from 1 foot to 5 feet. Overhang supported on simple one or two piece brackets. Passenger end, ceiled on interior and painted inside and outside. Freight end painted outside. Priced by unit of cubic feet of passenger portion not to exceed 80,000 cubic feet, freight portion not to exceed 115,000 cubic feet, and baggage and express portion not to exceed 40,000 cubic feet. Type includes all framing, finish, roofing, gutters, painting, etc., from bottom of sill or lowest line of floor construction up; telegraph table,

ticket shelf and windows, two station signs; 6 feet of 1-foot wall protection in freight room; baggage room walls lined to plate with 1-foot sheathing.

Note kind of roofing and overhang in feet.

Type IIIa. Same as Type III, except building is two stories.

Type IV. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, standard construction with overhang of from 5 to 8 feet. Same as Type III except of a somewhat better class of construction. Interior of passenger portion may be plastered.

Type IVa. Same as Type IV, except building is two stories.

Type V. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

FRAME, best grade of construction, with molded sill or belt courses, overhang 5 to 8 feet on well-constructed brackets.

Same general features as Type IV except interior of passenger portion may be plastered. This type is intended to include only frame buildings of the very best material and workmanship.

Type Va. Same as Type V, except building is two stories.

Type VI. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, common brick, unpainted, old style. Interior of passenger portion plastered or ceiled and painted, all exterior woodwork painted, wood floors. Priced by unit of cubic feet of passenger portion not to exceed 80,000 cubic feet, freight portion not to exceed 90,000 cubic feet, and baggage express portion not to exceed 40,000 cubic feet. Type includes all masonry, framing, finish, roofing, etc., from the lowest point of floor construction up, telegraph table, ticket shelf and windows, and two station signs.

Note kind of roofing and overhang in feet.

VIa. Same as Type VI, except building is two stories.

Type VII. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, faced outside with pressed brick, standard grade of materials. Same as Type VI, except brackets under overhang and otherwise modern in design.

Type VIIa. Same as Type VII, except building is two stories.

Type VIII. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

BRICK, best grade of construction with tile or marble floors in passenger portion, and modern in all respects. Otherwise same as Type VII. This type includes all station buildings of the very best brick, with either stone or terra cotta trimmings.

Type VIIIa. Same as Type VIII, except building is two stories.

Type IX. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

Stucco on brick or hollow tile above a concrete belt course. Same as Type VIII in other respects.

Type IXa. Same as Type IX, except building is two stories.

Type X. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

Similar to Type IXa, but with second-story frame.

Type XI. DWELLING (section laborer's), **FRAME**, plain construction, ordinary material and workmanship:

Rooms ceiled overhead, painted outside. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest part of floor construction up, and a single flue chimney.

Note kind of roofing, whether walls of rooms are ceiled and whether interior is painted.

Type XIa. Same as **Type XI**, except building is two stories.

Type XIb. DWELLING, FRAME, consisting of two or more box-car bodies:

Improvements to box cars are extra boarding on exterior gable ends, roof and roof framing, single chimney, and exterior painted. Priced by unit of cubic feet not to exceed 12,000 cubic feet. Type includes all material and labor from the lowest part of floor construction up.

Note kind of roofing.

Type XII. DWELLING, FRAME, good grade of material and workmanship:

Plastered or ceiled throughout, beveled or drop siding, painted both interior and exterior. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill or lowest part of floor construction up, and a single flue chimney.

Note kind of roofing.

Type XIIa. Same as **Type XII**, except building is two stories.

Type XIIb. Same as **Type XII** in all respects, except exterior walls are stuccoed.

Type XIIc. DWELLING, BRICK, faced outside with pressed brick:

Interior plastered or ceiled, woodwork of interior and exterior painted. All material and workmanship of good quality. Priced by unit of cubic feet not to exceed 45,000 cubic feet. Type includes all material and labor from lowest part of floor construction up.

Note kind of roofing.

Type XIIId. Same as **Type XIIc**, except building is two stories.

TYPE XIII. SECTION TOOL HOUSE, FRAME, boards and battens, earth floor:

Exterior painted. Priced by unit of cubic feet, not to exceed 5,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill up.

Note kind of roofing; note flooring and shelving, if any.

Type XIV. SECTION TOOL HOUSE, FRAME, best grade of material and workmanship:

Drop or bevel siding, wood floors, painted exterior. Priced by unit of cubic feet, not to exceed 7,000 cubic feet. Type includes all framing, finish, etc., from bottom of sill up.

Note kind of roofing.

Type XIVa. Same as **Type XIV**, except that inside is ceiled.

Note kind of roofing and interior painting, if any.

Type XV. PUMP HOUSE, FRAME, ordinary material and workmanship:

Rough boards and battens on exterior, unpainted, no floor. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from the bottom of sill up.

Note kind of roofing, and whether with floor, or painted, etc.

Type XVa. Same as **Type XV**, except siding is corrugated galvanized iron.

Type XVI. PUMP HOUSE, FRAME, good grade of material and workmanship:
Beveled or drop siding, wood floors, exterior painted. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from the bottom of sill up.

Note kind of roofing, and whether interior is ceiled or painted.

Type XVII. PUMP HOUSE, BRICK OR CONCRETE:

Wood floors, exterior woodwork painted. Common brick. Priced by unit of cubic feet, not to exceed 10,000 cubic feet. Type includes all material and labor from bottom of floor construction up.

Note kind of roofing.

Type XVIII. MISCELLANEOUS SMALL BUILDINGS, FRAME:

Rough boards, inferior construction. Unpainted wood floor. Priced by unit of cubic feet, not to exceed 800 cubic feet. Type includes all material and labor from bottom of floor construction up.

Note kind of roofing and partition, if any.

Type XIX. MISCELLANEOUS SMALL BUILDINGS, FRAME:

Good construction, interior unceiled. Beveled or drop siding, wood floor, exterior painted. Priced by unit of cubic feet, not to exceed 1,500 cubic feet. Type includes all material, etc., from the bottom of sill up.

Note kind of roofing, and partition, if any.

Type XX. MISCELLANEOUS SMALL BUILDINGS, FRAME, good construction, interior ceiled:

Beveled or drop siding, wood floor, exterior and interior painted. Priced by unit of cubic feet not to exceed 2,000 cubic feet. Type includes all material, etc., from the bottom of sill up. Type XIX and XX apply also to watch house.

Note kind of roofing and partition if any.

Type XXc. Same as Type XX in every respect except volumes range from 2,000 cubic feet to 6,000 cubic feet.

Type XXb. MISCELLANEOUS SMALL BUILDINGS, BRICK, faced with pressed brick:

Interior ceiled or plastered, woodwork painted inside and out. Modern in all respects. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all materials, etc., from the bottom of the floor construction up.

Note kind of roofing and kind of floor.

Type XXe. MISCELLANEOUS SMALL BUILDINGS, BRICK, common brick, 13-inch walls:

Interior ceiled overhead only, exterior woodwork painted, floor of either concrete or wood, flat roof with parapet walls. Priced by unit of cubic feet, not to exceed 30,000 cubic feet. Type includes all material, etc., from the bottom of the floor construction up.

Type XXI. INTERLOCKING TOWER, FRAME, one story:

Beveled or drop siding, interior ceiled, interior and exterior painted, wood floor. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all material, etc., from bottom of floor construction up.

Note kind of roofing and whether storm sheathed.

Type XXIa. INTERLOCKING TOWER, FRAME, two stories:

Beveled or drop siding, interior of second floor ceiled and painted, exterior painted, wood floors, stairs either interior or exterior. Priced by unit of cubic feet, not to exceed 18,000 cubic feet. Type includes all material, etc., from the bottom of floor construction up.

Note kind of roofing, whether storm sheathed and whether first story is ceiled.

Type XXII. INTERLOCKING TOWER, FRAME, ON STEEL TOWER:

Beveled or drop siding, ceiled interior, painted inside and out, wood floor. Priced by unit of cubic feet, not to exceed 6,000 cubic feet. Type includes all material, etc., from bottom of floor construction up.

Note kind of roofing. Steel tower and stairs are not included in type.

Type XXIII. INTERLOCKING TOWER. BRICK OR CONCRETE, two stories:

Interior ceiled or plastered, pressed brick, wood floors, exterior woodwork and all of interior painted, good construction. Priced by unit of cubic feet, not to exceed 18,000 cubic feet. Type includes all materials, etc., from the bottom of first floor construction up, including interior or exterior stairways.

Note kind of roofing.

Type XXIV. INTERLOCKING TOWER, BRICK AND FRAME, two stories:

Same as type XXIII for first story, second story, same as Type XXI.

Type XXV. COMBINATION OR STRAIGHT PASSENGER OR FREIGHT STATION:

STONE, old style, same general character as Type VI. Priced by unit of cubic feet, not to exceed 28,000 cubic feet.

Type XXIX. UMBRELLA OR BUTTERFLY SHEDS, FRAME:

Wood posts in concrete footings or trussed at bottom, wood trusses, purlins and rafters, galvanized-iron gutters and downspouts, all painted. Priced by unit of square feet of horizontal area covered by roof. Type includes all framing, roofing, etc., and also post footings and cast-iron shoes on downspouts to grade line.

Note kind of roofing, gutters, and downspouts. Platforms are not included in this type.

Type XXX. Same as Type XXIX except columns are cast iron or steel.

Type XXXI. Same as Type XXIX except that trusses and columns are of steel.

Type XXXII. UMBRELLA OR BUTTERFLY SHEDS, REINFORCED CONCRETE:

Entire structure of reinforced concrete, with composition or tar and gravel roofing. Priced by unit of square feet of horizontal area covered by roof. Type includes entire structure with gutters and downspouts above the grade line, excluding platforms.

Type XXXIII. UMBRELLA OR BUTTERFLY SHEDS, STEEL AND CONCRETE:

Framework of structural steel, with reinforced concrete slabs for roof, covered with composition roofing. Priced by unit of square feet of horizontal area covered by roof. Type includes entire structure, with gutters and downspouts above the grade line, excluding platforms.

APPENDIX B

MANNER OF DESCRIBING SIGNALS AND INTERLOCKERS

Owing to the great number of small items in this account, additions and retirements should be reported by types in terms of "adjustment units."

An adjustment unit is a regularly recurring item of plant and includes all material logically associated therewith. For retirement purposes the materials to be assigned to the various units should be found by assigning all of the material in the carrier's inventory to one or the other of these adjustment units. The same unit can be used for additions until the standards of the carrier are materially changed.

Detailed list of material, in terms of the inventory, shall be furnished for each unit established, and when a change of standard necessitates a new unit or sub-unit, a similar detailed list, showing catalogue references, shall be furnished the Bureau.

Attached are shown typical units for mechanical interlocking plants and automatic signals. It is recognized that no list of units will cover special conditions on all railroads, and it is expected that each carrier will make units for its own property. It is recommended that the carrier confer with the Bureau before proceeding to establish these units.

Reports for joint property must contain an agreed statement of ownership in the facility after the change.

ADJUSTMENT UNIT 1—LEVERS.

This unit shall be one lever, either working or spare (but not spare space), in any mechanical interlocking machine. Number of spare spaces may be shown separately on the Completion Report.

The total materials to be assigned to lever unit shall be all levers in mechanical interlocking machines complete with fastenings and supports, and any other associated items. (See Note A.)

ADJUSTMENT UNIT 2—PIPE AND WIRE LINES.

This unit shall be 1 linear foot of plugged signal pipe line. Ten feet of two-wire line shall be equivalent to 1 foot of pipe line. Wire line quantities to be converted into pipe line units for reporting, but may be shown separately on the Completion Report.

The total materials to be assigned to pipe and wire line unit shall be pipe, steel signal wire, carriers, supports, cranks (not including layout cranks), compensators, wheels, bolt locks, lead-out devices, up-and-down rods, pipe adjusting screws, lugs, and any other associated items, with fastenings and supports.

ADJUSTMENT UNIT 3—SWITCH LAYOUTS.

This unit shall be one switch or derail layout (not including detector bars and detector bar fittings). A movable point frog shall be two units, and each end of a double slip switch two units.

The total materials to be assigned to switch and derail unit shall be all switch and derail materials up to, but not including, connections to pipe line, such as switch and lock movements, facing point locks, front and lock rods, tie plates (account 27), switch feet, operating cranks at layout, fastenings, etc.

ADJUSTMENT UNIT 4—DETECTOR BAR.

This unit shall be 1 linear foot of detector bar.

The total materials to be assigned to detector bar unit shall be detector bars, clips and motion plates, stops, links, guides, connection to operating crank, rocker shaft and fittings, etc.

Crossing bars shall be included in this classification.

ADJUSTMENT UNIT 5—HIGH SIGNALS.

This unit shall be a one-arm mechanical signal or equivalent part of a multiple-arm signal. This classification shall include both ground and bridge signals, pipe connected, wire connected or fixed. (See Adjustment Unit 6 for reporting additional arms of a multiple-arm signal.)

The total materials to be assigned to this signal unit shall be posts, foundations, lamps, blades, spectacle castings, roundels, number plates, etc.

ADJUSTMENT UNIT 6—ADDITIONAL ARMS ON HIGH SIGNALS.

This unit shall be one mechanically added arm of a multiple-arm signal, whether ground, bridge, or dwarf. This classification shall include pipe-operated, wire-operated, and fixed added arms.

The materials to be assigned to the added-arm unit shall include bearings, added pole height, lamps, blades, spectacle castings, roundels, etc.

ADJUSTMENT UNIT 7—DWARF SIGNALS.

This unit shall be a one-arm mechanical dwarf signal, or equivalent part of a two-arm dwarf signal. This classification shall include pipe connected wire, connected or fixed dwarf signals. (See Adjustment Unit 6 for reporting additional arms of a multiple-arm signal.)

The total materials to be assigned to dwarf-signal unit shall be signals, foundations, lamps, roundels, etc.

ADJUSTMENT UNIT 8—BRACKET POSTS.

This unit shall be one bracket post.

The total materials to be assigned to bracket-post unit shall be posts, foundations, dummy dolls and lamps used with same, and any other associated materials, but excluding all materials pertaining to signals.

ADJUSTMENT UNIT 9—MECHANICAL TIME LOCKS.

This unit shall be one mechanical time lock and shall include connections.

ADJUSTMENT UNIT 51—LEVER LOCKS.

This unit shall be one electric lever lock on any mechanical interlocking machine.

The total materials to be assigned to this electric lever lock unit shall be locks and all associated apparatus and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 52—INDICATORS.

This unit shall be one tower indicator.

The total materials to be assigned to tower indicator unit shall be all indicators and associated apparatus and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 501—TRACK CIRCUITS.

This unit shall be one direct current track circuit section.

The total materials to be assigned to track circuit unit shall be associated apparatus and materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 503—SWITCH PROTECTION.

This unit shall be one switch circuit controller.

The total materials to be assigned to switch protection unit shall be circuit controllers and connections to track and line and other materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 505—ONE-ARM D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a one-arm automatic block signal operated by direct current. Where widely variant types of signals are found, subtypes should be prepared and submitted with full details for approval by the Bureau.

The total materials to be assigned to one-arm block signal unit shall be the signals, and all other account 27 apparatus and materials found at the signal locations, except such as may be apportionable to Adjustment Unit 501 as part of D. C. Track Circuit Section.

ADJUSTMENT UNIT 506—TWO-ARM D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a two-arm automatic block signal operated by direct current. Where widely variant types of signals are found, subtypes should be prepared and submitted with full details for approval by the Bureau.

The total materials to be assigned to two-arm block signal unit shall be the signals, and all other account 27 apparatus and materials found at the two-arm signal locations, except such as may be apportionable to Adjustment Unit 501 as part of D. C. Track Circuit Section.

ADJUSTMENT UNIT 507—DWARF D. C. AUTOMATIC BLOCK SIGNAL.

This unit shall be a one-arm dwarf automatic block signal operated by direct current. Widely variant types should be handled as stated for Unit 505.

The total materials to be assigned to dwarf block signal unit shall be the signals, and all other account 27 apparatus and materials found at the dwarf signal locations, except such as may be apportionable to other units.

ADJUSTMENT UNIT 551—D. C. ELECTRIC SWITCH LOCK.

This unit shall be one electric switch lock operated by direct current.

The total materials to be assigned to switch lock unit shall be the locks and their supports and connections used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

ADJUSTMENT UNIT 552—INDICATOR.

This unit shall be one automatic block switch indicator, D. C. operated.

The total materials to be assigned to switch indicator unit shall be cable post or other support, foundation, wire, trunking, and other materials used exclusively therewith, and such proportion of any other apparatus and materials used in common with other units as carrier's engineer may deem properly apportionable thereto. (See Note C.)

GENERAL NOTES ON ACCOUNT 27—ADJUSTMENT UNITS.

A. The list of units here appended is typical of the units needed to report changes to mechanical interlockers and D. C. Automatic Signals. Other units may be required by certain carriers to report these facilities, and similar units must be established to cover electric, electropneumatic, and pneumatic interlockers, A. C. signaling, train-control installations, car retarders, etc. As all of a certain list of material is assigned to one group of adjustment units, the material contained in one unit is the aggregate divided by the number of units.

B. Whenever a carrier has two or more radically different kinds of apparatus to be reported under a single unit, subtypes may be necessary. These subtypes should not be created unless there is a considerable variance in value, and not unless these variant kinds exist in considerable number.

Subtypes when created should be designated by suffixing the letters a, b, c, etc., to the existing types.

C. Many electrical items are used in connection with two or more units, and wherever possible such items should be assigned to the unit for which it is principally used, disregarding incidental functions. Such items as rubber-covered wire, conduit, housings, etc., should be allocated arbitrarily.

D. Line wire, poles, and pole-line materials shall be reported as provided for corresponding items under account 26.

APPENDIX C

MANNER OF DESCRIBING MECHANICAL AND ELECTRICAL PROPERTY IN ROAD ACCOUNTS

Note on Completion Report whether the property was installed by company forces or by contract.

For machinery retired or transferred the only description need be proper identification by reference to the Engineering Report or Valuation Order 3 record.

For additions to property the most important things to be recorded are:

Kind of machine (usual trade name).

Weight (net and shipping, if known).

Date purchased.

State if new or secondhand.

Quantity (in terms on which price is usually based).

Maker (not sales agent) (and model number, if any).

Carrier's shop number.

Size (in usual trade terms).

Capacity (in usual trade terms).

Description. (See following detail suggestions.)

Special attachments.

Countershaft (with or without).

Drive (belt or motor).

Motor connection (kind).

Motor (and controller). (See following detail suggestions.)

Foundation (cubic yard or cubic feet of excavation, of concrete, and list of other material).

SUGGESTED DESCRIPTIONS

Accumulator, hydraulic (for riveters and presses). State pressure maintained, cylinder diameter, maximum stroke. Dimensions of weight case with or without guides.

Bar, portable locomotive cylinder boring. Diameter and length of bar, range of diameters the machine will bore.

Bender, eye. Maximum diameter of round iron machine will work.

Bender, pipe. Range of pipe diameters machine will work.

Blower, pressure. Rotary or fan, size of outlet, number of pulleys of fan shaft.

Boiler, steam. Vertical or horizontal, old locomotive, locomotive type, Scotch marine, return tubular, water tube, or other type; builder's rated working steam pressure; rated horsepower; diameter of shell or drums; length of shell or drums; kind of grates; kind of fuel used; number, size, and length of flues; any specialties, such as superheaters, stokers, draft regulators, water alarms, steam domes, etc.; metal stack breeching; dimensions and thickness of material; metal stacks (when supported by the boiler), giving diameter, length, and thickness of material and boiler lagging. The regular equipment with a boiler usually consists of steam gauge, gauge cocks, water glass, pop valve, feed stop and check valve, blow-off valve.

Borer, car. Vertical or horizontal, radial or fixed spindle, number of spindles, maximum bit, maximum timber.

- Borer, car wheel. For size give diameter on tread of largest wheel machine will chuck, three or four jaw chuck, crane, hub-facing attachment.
- Borer, horizontal. Diameter of maximum swing, length of table, diameter and traverse of spindle.
- Borer, locomotive cylinder. Number and diameter of spindles, traverse of spindles, maximum distance center to center of spindles.
- Brake. Maximum width and thickness of sheet machine will work.
- Bulldozer. Double or single end, stroke, size of face of crosshead.
- Car, motor. Maker's name and type or number, horsepower, kind of top or canopy.
- Clamps, boiler plate flanging. Hand or pneumatic, distance between housings.
- Compressor, air. Builder's type, steam and air cylinder diameters, stroke, rated free air capacity in feet per minute, vertical or horizontal, belted, steam driven or motor driven straight line, duplex, cross compound, tandem compound, condensing or noncondensing, single, two-stage or three-stage air end. Type of unloading device, when motor driven; give data of motor and control equipment.
- Concrete mixer. Maker's name and number, capacity, horsepower and type of engine or motor, description of boiler, description of mounting.
- Condenser, exhaust steam (and condensing apparatus). Surface with circulating pump, surface in pump suction of jet type. If jet type, state capacity in horsepower, which will usually be indicated on outside of the condenser. If surface type, give external dimensions, and for capacity state square feet of cooling surface, combined vacuum and vaculate pump or separate dry vacuum and separate vaculate pump, giving usual data of each.
- Conveyor, coal or ash. State type, capacity in tons or yards per hour; state height of vertical and length of horizontal runs, with or without coal crusher.
- Cooling towers and suction and discharge piping should be listed if 3-inch diameter or over.
- Crane, bracket or post. Effective working radius, height of post, tons capacity (same as indicated on or by the hoist), kind and size of hoist, kind of trolley.
- Crane, electric; traveling bridge, traveling gantry, monorail trolley, walking jib, etc. Number of motors, tons capacity, main and auxiliary hoists, span center to center of runway rails, lift, horsepower of motors for bridge and trolley travel, main and auxiliary hoists, kind of current, number of truck wheels each end, channel, web or box bridge girders, number of trolleys.
- Crane, hand traveling. Tons capacity, span center to center of runway rails, channel, web or box bridge girders, kind of hoist.
- Cutter, bolt, single, double or triple head, for size maximum bolt.
- Cutter, flue. Range of flue diameters machine will cut.
- Cutter, gear. Hand, semi or full automatic, kind of gears and maximum face and pitch diameter machine will cut, and special attachments.
- Cutter, pipe. Range of pipe sizes machine will thread, nipple chucks.
- Cutter, staybolt. Single, double, or triple, maximum bolt.
- Ditching machine. Maker's name; number and model; type and capacity of dipper, number, size, and kind of engines (single or double); type and kind of boiler; list special attachment, such as pile driver, log loading, etc.
- Drill, arch bar, mud ring, flue sheet, etc. Show distance between housings, number of spindles, and size of table.
- Drill, press. Upright or horizontal, bench, sensitive, friction driven or geared, back geared, high duty, hand or power feed; for size give largest diameters that can be drilled to center.

- Drill, radial.** Full universal, half universal, or plain radial, for size give maximum distance from drill to drill post (effective radius), hand or power feed; back geared; cone pulley or single pulley gear box drive; number of taper of the spindle socket; number and kind of tables, plain, swinging, tilting, or universal.
- Engine, steam, gas, oil, or air.** Vertical or horizontal, diameter of cylinders and stroke, simple, cross or tandem compound, triple expansion, condensing or noncondensing, revolutions per minute, oiling system, type of governor, type of valve gear, size of flywheel and pulleys, kind of frame and subbase.
- Exhauster, shavings.** Double or single, steel plate or other, size of inlet and outlet, kind of wheel.
- Facer, nut.** Vertical or horizontal, number of spindles; for size give largest nut.
- Forge, stationary.** Kind, height, and diameter or length and width, thickness of sheets, blast opening size, kind of fuel, stack, kind and size.
- Furnace, stationary.** Body dimensions over brickwork, kind of fuel, kind and quantity of material, stack, kind and size.
- Gainer, car.** Largest timber workable, boring attachments.
- Generator, electric.** Reading on maker's name plate. Number of bearings.
- Grinder, bench.** Single or double, face and diameter of maximum wheel, purpose of grinder.
- Grinder, car wheel.** Single or double, face and diameter of abrasive wheels.
- Grinder, common.** Single or double, wet or dry, maximum face and diameter of wheels.
- Grinder, cutter and reamer, universal tool.** Maximum diameter of swing, distance between centers.
- Grinder, link radius.** Type and style.
- Grinder, locomotive guide.** Hand or automatic reciprocating, maximum face and diameter of wheel, width and length of table, maximum stroke.
- Grinder, machine tool.** Face and diameter of wheel.
- Grinder, other special.** Describe fully and state purpose.
- Grinder, piston rod.** Maximum swing over way at gap and distance between centers.
- Grinder, planer knife.** Hand or automatic.
- Grinder, twist drill.** Single or double, maximum size drill.
- Hammer, power, kind of drive; describe fully.**
- Hammer, steam.** Single or double frame, standard or piston guided type, diameter and stroke of cylinder.
- Header, bolt or forging machine.** Kind and size.
- Heater, feed water.** Vertical or horizontal, open or closed type, sheet steel or cast iron, diameter and height or other applicable dimensions, filter, purifier, horsepower, capacity if known.
- Hoist, car wheel loading and unloading.** Hand, pneumatic or other; describe fully.
- Hoist, differential chain.** Tons capacity.
- Hoist, duplex chain.** Tons capacity.
- Hoist, engine (for raising locomotives).** Give maker's name and number; describe fully and note specification reference.
- Hoist, geared pneumatic.** Tons capacity, lift, type.
- Hoist, plain pneumatic.** Diameter and stroke, kind of material.
- Hoist, triplex chain.** Tons capacity.
- NOTE.**—Hoists used with a crane should be listed with crane.
- Jack, drop pit.** Screw, hydraulic, hand or pneumatic, movable or stationery, diameter and stroke, tons capacity, rise.
- Jointer, wood.** Hand or power feed, number of cutting heads, thickness and width of stock machine will work, size and kind of table.

- Keyway cutting machine. Single or double head, distance between centers, internal or external, maximum diameter of shaft or bore, maximum size of keyway.
- Lathe, axle. Single or double end, with or without crane and hoist.
- Lathe, bolt, tool room or engine. Swing and length over bed, back geared, double back geared or triple back geared, cone pulley drive, geared head with single pulley drive, patent head, hollow spindle, special attachments.
- Lathe, brass. Type, swing and length of bed.
- Lathe, car wheel. Single or double end, center or end drive, type of tool clamps. Journal turning attachment.
- Lathe, driving wheel. Single or double end, kind of chucking drivers, single or double quartering attachments, journal turning or other attachments, type of tool clamps.
- Lathe, journal turning. Single or double end, swing.
- Lathe, turret. Type swing and length over bed, chucking or bar work, diameter of hole in spindle.
- Lathe, wood turning. Swing and length over bed. Iron or wood bed.
- Lightning protection. Make, kind, size, name plate data, specifications or plan reference.
- Machine, centering. Single or double spindle, maximum diameter of shaft that can be centered.
- Machine, cold saw cutting off. Hand or automatic feed, friction, solid or inserted tooth, maximum diameter of disk or saw, capacity in rounds or structural shapes.
- Machine, dowel. Number of cutter heads, maximum size of dowel.
- Machine, flooring. Remarks for molder apply.
- Machine, locomotive quartering. Maximum diameter of wheel (on tread) machine will chuck, maximum stroke machine will quarter.
- Machine, oil and waste saving. Centrifugal or other type, capacity per charge in cubic feet or gallons.
- Machine, pattern core box. Maximum diameter and length of core machine will work.
- Machine, pipe cutting. Remarks for "cutter, pipe" applies.
- Machine, power sand papering. Drum, flexible shaft or other type, number of drums, distance between housings.
- Machine, saw and dado. Number and size of heads.
- Machine, screw. Semi or automatic, maximum diameter and length of product.
- Machine, sewing. Size, kind of power.
- Machine, taper bolt turning. Vertical or horizontal, number of spindles, machine equipment, maximum size of stock will work.
- Machine, testing. Compression, tension, torsional, spring or other, class of testing performed, capacity in pounds or other appropriate measure, general description.
- Machine, valve reseating. Number and maximum size of valves machine will reseal.
- Matcher and planer. Remarks for molder apply.
- Mill, vertical, boring and turning. Standard or tire mill type, diameter of table, maximum swing, number of heads on cross rail, side heads, heads regular or turret, plain table or with built-in chuck, number, kind and size of face plate jaws, thread cutting and quick change mechanism.
- Miller, other than planer type. Dimensions of working surface of table, maximum distance table to center or ends of spindle, diameter of spindle, power feeds.

- Miller, planer type. Maximum distance between housings, table and arbor, stroke, number and kind of heads.
- Mortiser. Vertical or horizontal, number of spindles, open or hollow chisel, maximum size chisel, boring attachments.
- Motor, electric. Reading on maker's name plate, back geared, idler attachment, pulley, base plate, starter and controller, kind and description of special control, etc.
- Molder, wood. Inside or outside, single or double, maximum thickness and width of stock machine will work, maximum feed in feet per minute, number and kind of cutting heads and rolls.
- Nipper, staybolt. Pneumatic, hydraulic, or other, maximum diameter of iron will cut.
- Planer, metal. Standard, frog and switch, open side or special, distance between housings, maximum distance table to underside of cross rail, maximum stroke, width and length of working surface of table, number of heads on cross rail, side heads, variable or constant speed, spur gear, worm or screw driven, square or parallel drive.
- Planer, plate, screw or other drive, maximum cutting stroke.
- Planer, wood. Remarks for molder apply.
- Plow, unloading. Maker's name, model, and number, type, such as center, right or left hand, height of moldboards front and rear, over-all length.
- Press, driving box, straightening, forcing, bushing or similar. Hand, screw, power, pneumatic, hydraulic or other, maximum capacity in tons, size of working platen and height.
- Press, flanging. Hydraulic, pneumatic or other, capacity in tons, size of working platen and height.
- Press, hydrostatic wheel. Maximum tons capacity, maximum distance between tie bars, diameter of ram, kind of pump and gauges, with or without crane or special device for moving ram, subbase.
- Press, portable locomotive crank pin. Hydraulic or other, capacity in tons, diameter of ram.
- Press, veneer. Length and width between rods and number of screws and sections.
- Pump, centrifugal. Vertical or horizontal, number of stages, working head, size of suction and discharge, with or without extended subbase.
- Pump, locomotive air. Simple or compound.
- Pump, steam, pressure, vacuum, or other. Vertical or horizontal, simple or compound, simplex, duplex, or triplex, power or steam, single or double acting, type of valve and valve gear, underwriters, outside or inside pack, governor, diameter of cylinders and stroke, maximum working pressures, bronze or brass fitted, kind of lubricator.
- Punch (or punch and shear), hand or power, vertical or horizontal, single or double end, open throat or gate type, single or multiple punch, plate, bevel plate, bar or angle shear, depth of throat or distance between housings, punching capacity, shearing capacity, with or without supported cranes, punching or shearing attachments.
- Rattler, flue. Drum or other type, diameter, length, and thickness of drum and drum sheets.
- Resaw, timber. Band or circular saw, width or diameter of saw or band wheel, maximum size of timber that can be resawed.
- Reservoir, air receiver. Diameter and length, thickness of head and shell sheets, number of manholes, maximum pressure, welded or riveted.

- Riveter, hydrostatic, hydropneumatic or pneumatic. Stationary or portable, reach, gap, direct acting, direct lever or toggle type, cast iron, cast steel or built-up type.
- Rolls, angle or structural iron bending. Maximum structural section that can be rolled, otherwise remarks for plate bending rolls apply.
- Rolls, brake lever forging. Maker's name with limited description.
- Rolls, plate bending. Hand or power, vertical or horizontal, pyramid or vertical arrangement of rolls, length and diameter of rolls, balanced top roll, maximum thickness of sheet that can be rolled the full length of rolls.
- Rolls, portable locomotive valve setting. Maker's name, hand or power driven, kind of motor.
- Rolls, taper spring plate. Maximum size of spring plate that can be worked.
- Saw, cold. See "Machine, cold saw cutting off."
- Saw, power hack. Length of blade, maximum diameter of round bar saw will cut.
- Saw, universal rip and cut-off. Maximum saw diameter, size of table, attachments.
- Saw, wood band. Diameter of saw wheels, material of frame and table, tilting table, resaw attachment, timber capacity of resaw.
- Saw, wood cut-off. Maximum saw diameter, swing or table type, hand or automatic. Length and material of tables, and swing frame.
- Saw, wood rip. Maximum saw diameter, size of table, material of frame and table, hand or self-feed.
- Separator, magnetic metal. Maker's type and name-plate data.
- Separator, oil. Centrifugal or other type, gallons per charge.
- Shaper, draw cut. Maximum stroke, full list of equipment and attachments.
- Shaper, pillar. Maximum stroke, friction, crank, back geared, horizontal, vertical, circular, power or hand feeds.
- Shaper, traverse. Single or double heads and tables, maximum stroke, length of traverse bed, variety of power and hand feeds.
- Shaper, wood. Single or double spindle, size of table.
- Sharpener or saw setter. Band or circular saw, hand or automatic, maximum width or diameter of saw machine will take.
- Shear (or punch and shear). Remarks for punch applies.
- Slotter, metal. Single, double, or triple head; stroke; diameter or width and length of table; overhang or distance between housings; longitudinal, cross, or circular feed. If special, state purpose of machine.
- Surfacer, wood. Single or double heads; maximum width and thickness of timber machine will work; kind of heads; kind, number, and diameter of rolls.
- Swager, flue. Hand, power, or pneumatic; range of flue sizes.
- Switch. Make, kind, size, capacity, number poles, and voltage, if 100 amperes or over.
- Switchboard. Make, kind, size, voltages, number of panels, specification or plan reference, and list of instruments.
- Tapper, nut. Vertical or horizontal, number of spindles, maximum size nuts.
- Tenoner, wood. Vertical or horizontal, number of heads and copes, cut-off attachment, maximum size timber will work.
- Tie tamper. Maker's name, model, and number; type and horsepower of engine; number of tamper's tools.
- Transformer. Make, kind, size, specification or plan reference, and name-plate data.
- Trimmer, wood. Bench or floor stand, maximum thickness and width of stock will work.

Turbine, steam or hydraulic. Vertical or horizontal, maker, capacity, revolutions per minute and other name-plate data, high or low pressure, number of stages, specification or plan reference.

Welder, electric or other. Maker and name-plate data, kind of mounting.

Welder, flue. Rotary, pneumatic or other, range of flue sizes.

Worker, universal wood. Features incorporated in machine, such as sawing attachment, panel-raising attachment, gaining attachment, maximum size stock.

PIPING (INCLUDING BLAST-PIPE SYSTEMS)

Group piping, by the facility served, such as for heating, for boiler washing, for power-plant apparatus, etc. The units for reporting piping in these groups shall be:

- Piping, 3-inch diameter and over, including common fittings (size)--- Lin. Ft.
- Piping, under 3-inch diameter, including all fittings----- Lot.
- Valves, and specialties of 3-inch diameter and over (kind and size)--- Each.
- Blast piping, including all fittings----- Lot.

The units of lineal foot and lot shall include all the material used in the pipe line, such as pipe, fittings, covering, supports, brackets or hangers, trench excavation, etc., except that for piping other than blast piping, of 3-inch diameter and over, valves, drums, reservoirs, exceptional fittings and specialties shall be described and reported each.

For each group of piping a brief description should be made showing whether the pipe is overhead or underground, and, if underground, state average depth of excavation and character of soil, if unusual; working pressure; whether pipe is galvanized iron, steel, etc., and whether low-pressure, standard, or extra heavy; whether flanged or screwed; whether fittings are malleable, cast iron, steel, brass, etc.; and, if covered, kind and thickness of pipe covering and metal jacketing.

For each valve or specialty the description should show the size, kind of material, and character or type of valve or specialty.



IC 1. vol. 5:3 Supp 4/new

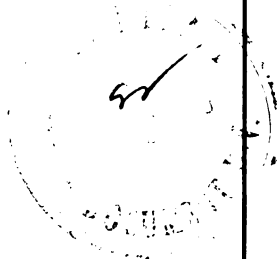
REVISED SUPPLEMENT NO. 4 TO VALUATION ORDER NO. 3
SECOND REVISED ISSUE

IC 1 vol 5:3 Supp 4

LIST OF UNITS
FOR USE OF CARRIERS IN THE PREPARATION OF
COMPLETION REPORTS
AND THE
RECORD OF PROPERTY CHANGES

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT

EFFECTIVE JANUARY 1, 1933



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1932

**REVISED SUPPLEMENT No. 4 TO VALUATION ORDER No. 3 SECOND
REVISED ISSUE**

**INTERSTATE COMMERCE COMMISSION
WASHINGTON**

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, DIVISION 1, held at its office in Washington, D. C., on the 25th day of November, A. D. 1932

Valuation Order No. 3, Second Revised Issue, prescribing the regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides in section 17, page 10 thereof, that such carriers shall record on completion reports the details of each change affecting roadway property and equipment turned over to, or retired from, operation and of common carrier property transferred from one owner to another; section 18, page 11 thereof, provides that such carriers shall establish a record of property changes to which shall be transcribed from the completion reports a record of the changes which affect the property embraced in each valuation section.

Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, provides that carriers shall report to the commission on B. V. Form 588 the changes that have been made in the physical property since the date fixed for the basic inventory of the property or since the date of any such previous report.

For the purpose of establishing a uniform manner of recording and reporting such details:

It is ordered, that each and every such carrier and each and every such receiver or operating trustee of any such carrier, be, and is hereby required, to record such changes in property subsequent to December 31, 1932, in accordance with the list of property units attached hereto and made a part hereof.

It is further ordered, that each and every carrier of the class described and referred to herein and each and every receiver or operating trustee of any such carrier whose completion reports, record of property changes, or reports on B. V. Form 588, have not been prepared for a given year or period as of the effective date of this order may prepare such records and reports in accordance with this list of property units.

It is further ordered, that Supplement No. 4 to Valuation Order No. 3 Second Revised Issue, effective January 1, 1928, be and is hereby, superseded and canceled as of the effective date of this order.

And it is further ordered, that January 1, 1933, be, and the same is hereby, fixed as the date on which the said Revised Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, shall become effective.

By the commission, division 1.

GEORGE B. MCGINTY,
Secretary.

**INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION**

**LIST OF UNITS TO BE USED IN CONNECTION WITH
VALUATION ORDER NO. 3, SECOND REVISED ISSUE**

EXPLANATION

1. The units referred to herein are those prescribed for use of carriers in the preparation of Completion Reports, and also for the Record of Property Changes, and B. V. Form 588-R except as otherwise noted.

2. The items and units listed are to be considered as merely representative and not as excluding from any account necessary analogous items which are omitted from the list. Where additional units are desired in a given account, appropriate designations may be selected, preferably from the lists in other accounts.

3. If type symbol designations are used as descriptive of the character and size of items, complete and detail description of what comprises each type shall be prepared, shall be filed with and be subject to the approval of the Bureau of Valuation.

4. In the following list of units, the phrases shown in the parentheses after each item are indicative of the descriptive information required and the subdivision by classes for each item.

5. All fixed property must be reported by definite location. Where necessary to supplement descriptions, reference to available plans and specifications should be shown on Completion Report.

6. Materials salvaged from property retired when reused shall be designated as "second hand." Parts of a structure left in place and reused in connection with property retired and replaced shall be designated as "reused."

ACCOUNT 1. ENGINEERING

Item Unit
 No units are required for this account.

ACCOUNT 2. LAND FOR TRANSPORTATION PURPOSES

Land for transportation purposes and right of way----- Acre or sq. ft.
 Identify by map and parcel number.
 Give analysis of total cost showing separately cost of
 land, cost of improvements (estimated if not known).
 Attorney's fees, and similar items (total cost).
 Filling submerged land. (See account 3.)

ACCOUNT 3. GRADING

Clearing----- Acre.
 Grubbing----- Acre.
 Excavation and borrow:
 Earth or common----- Cu. yd.
 Loose rock----- Cu. yd.
 Solid rock----- Cu. yd.
 Special material (kind and source)----- Cu. yd.
 Unclassified (give approximate classification)----- Cu. yd.
 Embankment (pay quantity, classified if necessary)----- Cu. yd.
 Overhaul, team beyond-----feet-- Cu. yd. x 100 ft.
 Overhaul, train beyond-----feet-- Cu. yd. x 1,000 ft.
 Protection of roadway:
 Miscellaneous (sodding, seeding, cinders, slag, vines,
 etc.)----- Sq. yd.
 Slope paving (kind and thickness)----- Sq. yd.
 Cribbing (kind, new or secondhand, appropriate
 units.)
 Logs----- Lin. ft.
 Brush mattress (description or plans)----- Sq. yd.
 Riprap (loose or placed, man size or derrick size)----- Cu. yd.
 Method of handling grading (team, steam shovel, etc.)
 and whether one-way or two-way work, shall be shown.
 Where haul is not provided for above show average
 haul on projects over 30,000 cu. yds.-----
 For additional items see accounts 6 and 15.

ACCOUNT 4. UNDERGROUND POWER TUBES

See accounts 6, 26, and 32.

ACCOUNT 5. TUNNELS AND SUBWAYS

Item Unit
 Tunnel excavation (cut and cover or driven, length and survey station
 location of each end of tunnel):
 Earth or common----- Cu. yd.
 Loose rock----- Cu. yd.
 Solid rock----- Cu. yd.
 Other material----- Cu. yd.
 Unclassified----- Cu. yd.
 Shafts (classify materials same as tunnel excavation)----- Cu. yd.
 Overbreak (classify materials same as tunnel excavation)----- Cu. yd.
 Overhaul. (See account 3.)

Item	Unit
Lining and portals:	
Timber (kind, treated or untreated)	M. b. m.
Masonry. (See account 6)	Cu. yd.
Steel or iron (see account 6)	Lb.
Waterproofing (kind, and number of plies)	Sq. yd.
Packing or back filling:	
Common	Cu. yd.
Rock	Cu. yd.
Timber	M. b. m.
Cordwood	Cord.
Manhole castings	Lb.
Ventilating apparatus (description)	Each.
Lighting system (description)	Each.
For additional items see accounts 6, 15, 20 and 45.	

ACCOUNT 6. BRIDGES, TRESTLES, AND CULVERTS

Steel bridges and combination trusses, and masonry bridges and culverts of 12 ft. span or over, to be shown individually, with definite location by mile or survey station.

Substructure:

Excavation (wet or dry, earth or rock; see note)	Cu. yd.
Back fill (if a special pay quantity)	Cu. yd.
Foundation timber (kind, grillage, or bent)	M. b. m.
Foundation metal (description)	Lb.
Piles (kind, treated or untreated; if square so state, net length in place)	Lin. ft.
Masonry, brick	Cu. yd.
Masonry, stone (classify or type with reference to specifications; show piers and abutments separately)	Cu. yd.
Concrete (plain or reinforced; classify if necessary)	Cu. yd.
Reinforcing steel (kind)	Lb.
Riprap (loose or placed)	Cu. yd.
Caissons, pneumatic or other (description and reference to available plans)	Each.

Superstructure:

Steel (I beams, D. P. G., T. P. G., trusses, etc.; if movable span, state type)	Lb.
Timber (truss, guard, etc., treated or untreated and kind of wood)	M. b. m.
Drawbridge machinery, not including power apparatus	Lb.
Power apparatus, complete (adequate description; see account 44)	Each.
Concrete (plain or reinforced; classify if necessary)	Cu. yd.
Reinforcing steel (kind)	Lb.
Waterproofing (kind, number of plies, etc.)	Sq. yd.
Operator's house, complete (adequate description; see account 16)	Each.
Metal, miscellaneous (description)	Lb.

Pier protection, fenders, etc. (Report in appropriate units.)

Pile and frame trestles, number and total length in feet:

Piling (kind, treated or untreated)	Lin. ft.
Stringers (treated or untreated and kind of wood)	M. b. m.
Other timber (new or secondhand, treated or untreated, and kind of wood)	M. b. m.
Hardware	Lb.
Fire and pile protection (report in appropriate units).	

Item	Unit
Pipe and timber culverts:	
Pipe, cast iron.....	Net ton.
Pipe, other (kind and size).....	Lin. ft.
Timber (kind, treated or untreated).....	M. b. m.

NOTE.—State average depth from working stage of water to bottom of footings for each major bridge. Special or unusual conditions shall be noted.

ACCOUNT 7. ELEVATED STRUCTURES

See account 6.

ACCOUNT 8. TIES

Main tracks:	
Crossties of wood (treated or untreated).....	Each.
Crossties other than wood (description and weight).....	Each.
Bridge ties (treated or untreated).....	M. b. m.
Switch and crossing ties (treated or untreated).....	M. b. m.

Yard tracks and sidings. (Report separately in same units as for main tracks.)

Main tracks and yard tracks and sidings may be combined on Record of Property Changes and B. V. Form 588.

ACCOUNT 9. RAILS

Main tracks:	
New rails (Bessemer, open hearth, ferro-titanium, etc., and weight per yard).....	Gr. ton.
Rerolled rails (rerolled weight per yard).....	Gr. ton.
Relay rails (original weight per yard).....	Gr. ton.

Yard tracks and sidings. (Report separately in same units as for main tracks.)

For Record of Property Changes and B. V. Form 588 show by group 60# and under 61#, to 90#, 91# to 120#, 121#, and over. Give track feet for each group.

ACCOUNT 10. OTHER TRACK MATERIAL

Subject to the approval of the bureau, two or more of the items listed below may be combined into and reported as a type on the Record of Property Changes and B. V. Form 588.

Main tracks:	
Angle bars and fishplates (new or relay).....	Cwt.
Joints, patent, compromise, insulated, new or relay (rail weight, trade name, and length).....	Each.*
Bolts.....	Cwt.
Nut locks (trade name).....	M.
Tie-plates (number).....	Cwt.
Spikes.....	Cwt.
Rail braces (number).....	Cwt.
Frogs, rigid, O. H. and Bess. (rail weight and length).....	Each.*
Frogs, rigid, hard center (rail weight and length).....	Each.*
Frogs, solid manganese (rail weight and length).....	Each.*
Frogs, spring rail (rail weight and length).....	Each.*
Frogs, rigid crossing (description or plan reference).....	Each.*
Switches (rail weight, length, reinforced, insulated).....	Each.*
Switches, slip or movable point crossings complete (description or plan).....	Each.*

Item	Unit
Main tracks—Continued.	
Switch stands (maker and model).....	Each.
Switch lamps.....	Each.
Guardrails at turnouts, including filler blocks and bolts (rail weight, length, kind if special).....	Each.*
Guardrail clamps (trade name).....	Each.*
Guardrail at bridges or curves.....	Gr. ton.
Derails (make and model).....	Each.
Bumping posts (description, trade name, kind of foundation)....	Each.
Anticreepers.....	Each.

Yard tracks and sidings. (Report separately in the same units as for main tracks.)

Items marked by asterisk may be recorded on the Record of Property Changes and reported on B. V. Form 588—in terms of cwt. together with the number of items but without the descriptive details called for within the parentheses. Further, on the Record of Property Changes and B. V. Form 588 main tracks may be combined with yard tracks and sidings.

Item	ACCOUNT 11. BALLAST	Unit
Main tracks:		
Ballast (description).....		Cu. yd.
Yard tracks and sidings:		
Ballast (description).....		Cu. yd.

NOTE.—On important projects, information should be available showing the source of the ballast, the manner of determining the quantities, and the average haul.

Main tracks and yard tracks and sidings may be combined on Record of Property Changes and B. V. Form 588.

ACCOUNT 12. TRACKLAYING AND SURFACING

Main tracks:	
Tracklaying and initial surfacing, separated into 60# rail and under, 61# to 90# rail, 91# to 120# rail, and 121# rail and over.....	Track mile.
(Further subdivision of these groupings may be made. Initial surfacing shall be construed to mean running surface to permit the operation of construction trains prior to the application of full earth surfacing or of ballast.)	
Full earth surfacing (for tracks not ballasted).....	Track mile.
Placing ballast (kind).....	Cu. yd.
Placing turnouts, crossing frogs, tie-plates, rail braces, anti-creepers, slip switches, derails, bumping posts, and gauge rods (itemize).....	Each.
Framing and placing bridge ties.....	M. b. m.
Placing bridge and curve guardrail.....	Track mile.

Yard tracks and sidings. (Report separately in the same units as for main tracks.)

NOTE.—The mileage shown for tracklaying and surfacing is the gross mileage, and if not equal to the track length of rail in account 9 plus the length of frogs and switches in account 10, the difference should be explained.

On Record of Property Changes and B. V. Form 588, no units but aggregate costs only shall be shown.

ACCOUNT 13. RIGHT-OF-WAY FENCES

Item	Unit
Fence (kind, size, and spacing of posts and description of panel)-----	Mile.
Cattle guards (kind and number of sections)-----	Each.
Aprons and wing fences (kind or description)-----	Each.
Special fences (ornamental, iron, hedges, stone walls, etc., with description or plan)-----	Lin. ft.
Gates (kind and size)-----	Each.

ACCOUNT 14. SNOW AND SAND FENCES AND SNOWSHEDS

Fence (portable or fixed, kind, size, and spacing of posts, and description of panel)-----	Mile.
Snowsheds. (See account 6.)	

ACCOUNT 15. CROSSINGS AND SIGNS

Grade crossings:	
Crossing plank (treated or untreated)-----	M. b. m.
Paving (kind, thickness, and kind and depth of foundation)-----	Sq. yd.
Sidewalks (kind)-----	Sq. yd.
Surfacing (kind)-----	Sq. yd.
Curbs or gutters (size and description)-----	Lin. ft.
Warning signals, complete (kind and description)-----	Each.
Crossing gates, complete set (kind and number of posts)-----	Each.
Overgrade and undergrade crossings. (Bridges to be reported in the same units as in account 6. Other units to be reported as for grade crossings.)	
Signs (kind)-----	Each.

For additional items see accounts 3, 6, 13, and 16.

ACCOUNT 16. STATION AND OFFICE BUILDINGS

Structures should be reported individually and definitely located by town, survey station, mile post, or other reference.

Buildings (brief description, with over-all dimensions*)----- Each.

The information recorded shall be in sufficient detail to permit of pricing the building in place and the following should be used as a guide:

Units for the following items for each building shall be shown:

1. Superstructure, volume in cubic feet.
2. Foundation, quantities, in conventional units.
3. Plumbing, character of fixtures and number.
4. Heating, square feet of radiation, stating kind and whether from central plant or building under inventory.
5. Lighting, number of outlets.
6. Elevators, list each kind, make, and capacity; describing briefly.
7. Miscellaneous, any important additional features, such as chimney, fire escapes, etc., should be described briefly, or their units listed.

If a structure is built from a standard plan, it is sufficient to describe the superstructure by reference to the standard drawing and stating its over-all dimensions.*

Item	Unit
<p>In describing the superstructure of a building that is not a standard, the cost and conventionality should largely determine the amount of description.</p> <p>The large "special" buildings should be described in sufficient detail to give mention of the major quantities and unusual items.</p> <p>In general, the superstructure of buildings shall be described by stating, e. g.:</p>	
(a) Walls, face brick with 9" backing.	
(b) Roof, Ludowici, tile.	
(c) Roof overhang, 6 ft. on wood brackets.	
(d) Floors, maple.	
(e) Ceilings, plastered on wood lath.	
(f) Interior finish, plastered.	
(g) Openings, doors and windows, 500 sq. ft., concrete lintels, limestone sills.	
(h) Partitions, plaster on wood, both sides.	
<p>In addition to describing the superstructure, if desired, it may be typed, using the types of the basic valuation.</p>	
Cover sheds or porches (brief description, over-all dimensions*)	Sq. ft.
Platforms (state kind of deck and thickness; kind and height of foundation; skirting may be described with the foundation; for brick, concrete and mastic platforms, state kind, thickness and kind and depth of foundation)	Sq. ft.
Stock pens. (See account 13.)	
Water and sewer piping in place (kind, size, average depth of trench)	Lin. ft.
Manholes, complete (state materials and dimensions)	Each.
Mail cranes (trade name and kind)	Each.
Scales, complete (kind, make, model or type, capacity, and platform dimensions)	Each.
Scale house (brief description and over-all dimensions*)	Each.
Scale foundations. (See account 6.)	
Freight derricks and cranes (kind, make, capacity, and foundations)	Each.
Coal and ore transfer machinery. (Subdivide and describe as shown in account 19.)	
Furniture and office machines (each building)	Lot.
Furniture and office machines (important pieces)	Each.
<p>For additional items in this account, such as grading, drainage, paving, and piping see accounts 3, 6, 15, and 20.</p> <p>*In stating over-all dimensions, height should show the <i>average</i>, from the bottom of the sill to the intersection of the wall and roof lines and from the bottom of the sill to the ridge. If the building is very "irregular," do not indicate its horizontal dimensions, but state its ground area for each height (if there be more than one height), e. g., 18 ft. portion, 2,436 sq. ft.; 30 ft. portion, 1,812 sq. ft.</p>	

ACCOUNT 17. ROADWAY BUILDINGS

Building and appurtenances. (See account 16.)
 Machinery. (See account 44.)

ACCOUNT 18. WATER STATIONS

Item	Unit
Buildings and appurtenances, excluding machinery. (See account 16.)	
Water tanks:	
Foundation and masonry supports. (See account 6.)	
Tubs, complete (kind, size, or capacity, with or without roof)---	Each.
Supports, steel.....	Lb.
Supports, timber (treated or untreated).....	M. b. m.
Steel tank and tower combined (state dimensions, capacity, and height from top of foundation to top of tub).....	Lb.
Frost box (kind and size).....	Lin. ft.
Tank spout and fixtures (kind and size).....	Each.
Water columns, complete (kind, size, description of pit, etc.).....	Each:
Pipe lines, including fittings:	
Pipe, cast iron, in place.....	Net ton.
Pipe, other (kind and size).....	Lin. ft.
Valves (kind and size).....	Each.
Valve pits (kind and size).....	Each.
Dams, reservoirs, and settling basins. (See accounts 3 and 6.)	
Track tanks:	
Troughs (description and weight per lineal foot of pan).....	Lin. ft.
Piping, subways, masonry, protection, etc. (See units above and in accounts 3, 6, and 20.)	
Cisterns and dug wells. (Give inside dimensions and thickness of walls.) (See account 6.)	
Wells, driven, bored, or drilled, including casing (kind and size).....	Lin. ft.
Windmills, complete (kind, maker, diameter of wheel, and height of tower).....	Each.
Pumping machinery, with foundations, unless they are part of the building:	
Boilers (type, horsepower, kind of foundation).....	Each.
Compressors (kind, maker, size, kind of foundation).....	Each.
Pumps, including pump jack (kind, maker, size, capacity, etc.).....	Each.
Engines (kind, maker, size, and horsepower).....	Each.
Motors, including switchboard, rheostat, and connections (type and r. p. m.).....	Each.
Air lifts (size and length of pipe).....	Each.
Water-treating plant (maker and capacity):	
Units shown above if applicable, otherwise plant complete.....	Each.

ACCOUNT 19. FUEL STATIONS

Coaling station, mechanical type (state trade name and model, storage and operating capacity in tons, kind of elevators or conveyors, number of aprons, and number of tracks served):	
Foundation. (For appropriate units, see account 6.) (State kind, and size of receiving hopper and bucket pit.)	
Superstructure, including machinery and apparatus (state kind of superstructure, kind and floor area of housing, number and capacity of scales, kind and size of engine house, kind and horsepower of power, general description of machinery, kind of fire protection, whether electric-light wiring is open or in conduit, and number of outlets; give kind, capacity, and description of sand facilities, if any).....	Each.

Item	Unit
Coaling station, trestle type (storage capacity in tons, number of aprons or buggies, and number of tracks served).	
Trestle. (See account 6.)	
Housing (kind and size).....	Each.
Engine house (kind and size).....	Each.
Power (kind and horsepower).....	Each.
Hoist house (kind and size).....	Each.
Foundations. (See account 6.)	
Coaling station, derrick type (storage capacity in tons):	
Foundations. (See account 6.)	
Platform (kind and size).....	Sq. ft.
Housing (kind and size).....	Each.
Derrick (kind, capacity, and power).....	Each.
Buckets or buggies (size and kind).....	Each.
Fuel-oil station:	
Tanks (kind, size, or capacity, roof).....	Each.
Supports (kind and height). (See account 6.)	
Unloading troughs (description, kind and size).....	Each.
Oil cranes or columns (kind and size).....	Each.
Pumps (kind and size).....	Each.
Boilers (kind and size).....	Each.
Oil sumps (kind and size). (See account 6.)	
Oil house. (See account 16 for description of buildings.)	
Grading. (See account 3.)	
Foundations. (See account 6.)	
Pipe lines. (See accounts 18 and 20.)	

ACCOUNT 20. SHOPS AND ENGINE HOUSES

Buildings and appurtenances. (See account 16.)	
Turntables and transfer tables:	
Foundation. (See account 6.)	
Pit rail, including fastenings, complete in place.....	Lb.
Table, steel (kind and length).....	Lb.
Table, wood (kind and length).....	M. b. m.
Table, tractor (kind, make, horsepower, etc.).....	Each.
Tractor house.....	Each.
Cinder pits. (See account 6.)	
Ash-handling plants, exclusive of pit (see account 45).....	Each.
Chimneys (kind, material, and dimensions; for foundation see account 6).....	Each.
Lorry tracks, wheel tracks, etc., complete in place (gauge, weight of rail, and whether rail is new or relay).....	Trk. ft.
Platforms. (See account 16).....	Sq. ft.
Sand handling and drying apparatus complete (description and capacity).....	Each.

Item	Unit
------	------

Inside piping:

Group piping by the facilities served, such as for heating, boiler washing plant and power plant apparatus, etc., the units for reporting piping in these groups shall be—

- Piping, 3 in. diameter and over, including common fittings (size)----- Lin. ft.
- Piping, under 3 in. diameter, including all fittings----- Lot or lin. ft.
- Valves and specialties of 3 in. diameter and over (kind and size)----- Each.
- Central heating plants. (For units see account 45.)

For additional items in this account, such as grading, drainage, paving, etc., see accounts 3, 6, 15, and 16.

The units of lineal foot and lot shall include all the material used in the pipe line, such as pipe, fittings, covering, supports, brackets or hangers, trench excavation, etc., except that for piping of 3-inch diameter and over, valves, drums, reservoirs, exceptional fittings, and specialties shall be described and reported each.

For each group of piping a brief description should be made showing whether the pipe is overhead or underground; whether pipe is standard, or extra heavy; whether flanged or screwed; whether fittings are iron or brass, and if covered, kind and thickness of pipe covering and metal jacketing.

ACCOUNT 21. GRAIN ELEVATORS

Item	Unit
Grain elevators, complete, including conveyors, machinery, etc. (description, kind, dimensions, capacity, etc.)-----	Each.

See accounts 16 and 20.

ACCOUNT 22. STORAGE WAREHOUSES

See accounts 16 and 20.

ACCOUNT 23. WHARVES AND DOCKS

- Dredging (method used, kind of material; if hauled and wasted, so state; scow measurement unless otherwise noted)----- Cu. yd.
 - Bridges, ferry transfer, and inclines, including machinery (kind, length, and width). (See account 6.)
 - Pontoons (kind and dimensions). (See account 6.)
 - Dock and wharf construction; set up each structure separately. (Bulkheads, ferry racks, fenders, pile clusters, caissons, wharves, piers, cribwork, etc.) (See account 6.)
 - Jetties and breakwaters; set up each structure separately.
- See accounts 3, 6, 15, 16, and 20.

ACCOUNT 24. COAL AND ORE WHARVES

- Dredging. (Report as in account 23.)
 - Dock and wharf construction. (See accounts 6 and 23.)
 - Jetties and breakwaters. (See accounts 6 and 23.)
 - Buildings. (See account 16.)
 - Coal and ore handling plants (subdivide into separate groups or plants, with complete description in a similar manner to account 19)----- Each.
- For additional items in this account, such as grading, drainage, paving, machinery, etc., see accounts 3, 6, 15, and 20.

ACCOUNT 25. GAS PRODUCING PLANTS

Item	Unit
Gas-producing plant complete, including all apparatus.....	Each.
For additional items in this account, such as grading, buildings, pipe lines, etc., see accounts 3, 6, 16, and 32.	

ACCOUNT 26. TELEGRAPH AND TELEPHONE LINES

Equipment:

Dispatcher or large relay office (see note).....	Each.
Way station and other offices (see note).....	Each.
Booths or pole boxes (see note).....	Each.

NOTE.—Types should be established to cover standard assemblages. These assemblages may cover the complete office or an associated group of equipment within an office. An average bill of material for such types should be submitted for approval and reports thereafter be stated in terms of type designations. Where types are not established, adequate description of the major items of equipment must be furnished.

Pole lines:

Continuous pole lines.....	Mile.
Describe, showing the following for the body of the line: Number of poles per mile, length, class, and material; average number of swamp and/or rock settings per mile; number of cross-arms per mile, length and material; average number of guys and anchors per mile with description.	

Scattered poles.—Report the following—

Poles (length, class, material and setting).....	Each.
Cross-arms (length and material).....	Each.
Guys and anchors (description).....	Each.

Aerial wire..... Mile.

Material and size of wire and description of insulation. This unit includes pins or brackets, insulators, tie wires, sleeves, etc.

Aerial, underground, and submarine cable..... Lin. ft.

Describe, showing number, size, material, and insulation of conductors, and insulation and protection of the whole. For submarine cable show details of trenching and shore protection. Major installations should show specifications of cable and description of suspension.

Underground conduit..... Duct ft.

Show number, kind, and size of ducts, kind and dimensions of protection separately for each structure of conduit. Describe any unusual features.

Manholes..... Each.

Show size and kind. Describe sewer connection and unusual features. (Note—similar manholes may be typed as described for equipment.)

Paving..... Sq. yd.

Description and thickness.

NOTE.—Proper reference to the "Manual" of the American Railway Engineering Association, Telegraph and Telephone Section, will be adequate description in any case.

ACCOUNT 27. SIGNALS AND INTERLOCKERS

Changes in signal property should be recorded and reported preferably in terms of adjustment units. An adjustment unit is a designated major item of signal plant together with an average assembly of the items logically associated therewith. An average bill of material for each adjustment unit established shall be submitted to the bureau for approval and thereafter shall be referred to by reference only. Suggestions and lists of typical adjustment units will be furnished on application.

Carriers that do not establish adjustment units shall record and report major items of signal plant giving catalogue reference or other adequate description. A typical list of major items found in interlocking plants and D. C. automatic signals follows:

Interlocking machines.....	Lever.
Signals.....	Each.
Switch layouts.....	Each.
Detector bars.....	Lin. ft.
Mechanical connections.....	Lin. ft.
Electrical connections.....	Lin. ft.
Relays.....	Each.
Batteries.....	Cell.
Electric locks.....	Each.
Indicators.....	Each.
Circuit controllers.....	Each.

For bridges, buildings, pole lines, and power apparatus see accounts 6, 16, 26, and 45.

ACCOUNT 28. POWER DAMS, CANALS AND PIPE LINES

See accounts 3, 6, and 18.

ACCOUNT 29. POWER PLANT BUILDINGS

See accounts 16 and 20.

ACCOUNT 30. POWER SUBSTATION BUILDINGS

See accounts 16 and 20.

ACCOUNT 31. POWER TRANSMISSION SYSTEMS

Item	Unit
Wire and cable (size, material, number of strands, and description of insulation).....	Lin. ft.
Switchboards (show use, number and size of panels, and a list of important instruments. If board is a catalogue item, reference should be given).....	Each.
Transformers (show name-plate data or size in KVA and voltages).....	Each.
Switches (describe or show name-plate data).....	Each.
Lightning arrestors (describe or show name-plate data).....	Each.
Insulators (describe or show catalogue reference and voltage).....	Each.

NOTE.—Where possible “types” should be made showing designated major items together with average lists of material, with description of all items usually associated therewith. The details of these types shall be filed with the Bureau of Valuation once for approval and thereafter be referred to by reference only.

ACCOUNT 32. POWER DISTRIBUTION SYSTEMS

Item	Unit
Wire other than trolley (size, material, number of strands, and description of insulation, if any)	Lin. ft.
Trolley wire (size, shape, and material)	Lin. ft.
Trolley suspension (types should be established covering average lists of material per thousand-foot panel. Separate types may be necessary for curves or other special construction. See account 31 for suggestions as to "typing").	
Insulators. (See account 31.)	
Third rail, complete in place, including supports, insulators, bonding and protection (give description with plans and specifications)	Lin. ft.
Rail bonds, for running rail (maker, catalogue reference or description)	Each.
Switches and switchboards. (See account 31.)	
Pipe, smaller than 3", including all fittings (protection and trenching)	Lin. ft.
Pipe, 3" and over, including common fittings (size, protection, and trenching)	Lin. ft.
Valves and specialties of 3" and over (kind and size)	Each.

ACCOUNT 33. POWER LINE, POLES, AND FIXTURES

Poles, cross arms, pins, brackets, guys. (See account 26.)
 Transmission towers, catenary bridges, and supports, etc. (See account 6.)

ACCOUNT 34. UNDERGROUND CONDUITS

See account 26.

ACCOUNT 35. MISCELLANEOUS STRUCTURES

See other accounts.

ACCOUNT 36. PAVING

Paving (kind and thickness, kind and depth of foundation)

Sq. yd.

ACCOUNT 37. ROADWAY MACHINES

Roadway machines, complete, including accessories (kind, maker, maker's type or number)

Each.

ACCOUNT 38. ROADWAY SMALL TOOLS

Roadway small tools (standard tool-house set)

Important or unusual tools (maker, kind, size, etc.)

Engineering instruments (transits, levels, etc.)

Set.

Each.

Each.

ACCOUNT 39. ASSESSMENTS FOR PUBLIC IMPROVEMENTS

No units are required for this account.

NOTE.—The Completion Report shall show the property against which the assessment has been levied, and a description of the work for which the levy has been made.

ACCOUNT 40. REVENUES AND OPERATING EXPENSES DURING CONSTRUCTION

No units are required for this account.

ACCOUNT 41. COST OF ROAD PURCHASED

Item

Unit

See Section 10 of Valuation Order No. 3, Second Revised Issue.

ACCOUNT 42. RECONSTRUCTION OF ROAD PURCHASED

Property changes incident to the reconstruction of road purchased shall be recorded and reported separately from all other property changes. The units installed and the units retired shall be appropriately recorded under the primary accounts applicable to the property. Under each such account separation shall be made as between additional property installed, property installed in replacement of like property, and property installed in betterment of existing property.

ACCOUNT 43. OTHER EXPENDITURES—ROAD

No units are required for this account.

ACCOUNT 44. SHOP MACHINERY

Major machines complete with motors, engines, boilers, generators, etc., excluding foundation (carrier's shop number, kind, maker, and model number, size or capacity, h. p. of motors and weight if known; state if secondhand)..... Each.
 Foundations for major items, when not a part of the building. (See account 6.)
 Minor fixed or portable machines (kind and number)..... Lot.
 Shafting hangers, pulleys, and belting (brief description)..... Lot.
 Small tools..... Lot.
 Cables and wiring..... Lot.
 Piping, 3'' diam. and over, including common fittings (size and length)..... Lot.
 Piping under 3'' diam., including all fittings and valves..... Lot.
 Piping for blast systems, including all sizes and all fittings..... Lot.
 Valves and specialties of 3'' diameter and over (number, kind, and size)..... Lot.
 Major machines need be only those that cost in place \$500 or more.
 All piping in this account may be recorded in the Record of Property Changes and reported on B. V. Form 588 under the unit designation "lot."

ACCOUNT 45. POWER-PLANT MACHINERY

See account 44.

Wiring in this account should be included with the machines.

ACCOUNT 46. POWER SUBSTATION APPARATUS

See account 44.

EQUIPMENT ACCOUNTS

Give name or number of each unit or series numbers of equipment. If number has been changed since date of valuation, give old and new number.

ACCOUNT 51. STEAM LOCOMOTIVES

Item	Unit
Steam locomotives, builder, type (Whyte symbols, cylinder size, saturated or superheated, light weight of engine and tender)-----	Each.
Extra tenders (fuel and water capacity, light weight)-----	Each.

ACCOUNT 52. OTHER LOCOMOTIVES

Other locomotives (builder, kind, drive, number of units, coupled, total weight, current, and voltage)-----	Each.
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ACCOUNT 53. FREIGHT-TRAIN CARS

Freight-train cars (subclass, builder, length over end sills, capacity, kind of body, underframe and trucks, and average light weight if known)-----	Each.
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ACCOUNT 54. PASSENGER-TRAIN CARS

Passenger-train cars (subclass, builder, length over end sills, kind of body, underframe and trucks, and average light weight if known)-----	Each.
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ACCOUNT 55. MOTOR EQUIPMENT OF CARS

Motor equipment, complete apparatus per car (horsepower and number of motors). This account may be combined with the accounts for the cars so equipped subject to approval-----	Each.
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ACCOUNT 56. FLOATING EQUIPMENT

Floating equipment (kind, builder, and general description)-----	Each.
------------------------------------------------------------------	-------

ACCOUNT 57. WORK EQUIPMENT

Work equipment (kind and general description)-----	Each.
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ACCOUNT 58. MISCELLANEOUS EQUIPMENT

Miscellaneous equipment (kind and general description. For manufacturer's stock model, show name of builder, type of body, truck tonnage, year built, and place of delivery)-----	Each.
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ACCOUNTS 71, 72, 73, 74, 75, 76, AND 77

NOTE.—Under these accounts there shall be recorded descriptive details which shall clearly set forth the character and the nature of the items and in such particulars as to distinguish as between payments for service, for supplies consumed, and for inventoriable property. With respect to items falling within the last-named class, appropriate unit designations shall be selected from the items shown under other accounts.

When items of general expenditures have been included in any road or equipment accounts as part of the cost of any specific property, such items shall be separately stated and the nature appropriately described.



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SUPPLEMENT No. 5 TO VALUATION ORDER No. 3, SECOND REVISED ISSUE

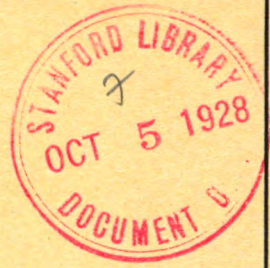
INSTRUCTIONS

TO GOVERN

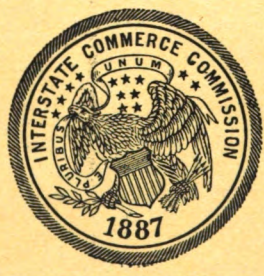
THE PREPARATION AND FILING OF
B. V. FORM No. 588

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT

IC 1. val. 5:3 ^{3/supp. 5}



EFFECTIVE JULY 1, 1928



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
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INSTRUCTIONS

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SUPPLEMENT NO. 5 TO VALUATION ORDER NO. 3—SECOND REVISED
ISSUE

INTERSTATE COMMERCE COMMISSION
WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, Division 1, held at its office in Washington, D. C., on the 12th day of June, A. D. 1928

Valuation Order No. 3, Second Revised Issue, covering regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides that when directed such carriers shall file a list of the property added and retired, together with its cost, covering the period since the basic inventory or since the date of any such previous list, upon forms like those marked "B. V. Form No. 588."

Now, therefore, for the purpose of bringing the valuations of all common carriers subject to the Interstate Commerce Act to date:

It is ordered, That each and every such carrier, and each and every receiver, or operating trustee of such carrier, be and is hereby required, within 90 days from the date prescribed by the Director, Bureau of Valuation, to file with the Commission on B. V. Forms Nos. 588 a statement of the property added since the inventory or since the date of any such previous list, and its cost, and a statement of the property retired or released since the inventory or since the date of any such previous list, and its cost, to December 31, 1927, or to such other date or dates as may be indicated, in accordance with the list of property units attached to Supplement No. 4, Valuation Order No. 3, Second Revised Issue, and the detailed instructions relating to the preparation of Forms Nos. 588 which are attached hereto and made a part hereof.

By the commission, division 1.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

**INSTRUCTIONS TO GOVERN THE PREPARATION OF
B. V. FORM NO. 588**

**SUPPLEMENT NO. 5 TO VALUATION ORDER NO. 3—SECOND REVISED
ISSUE**

PART I. GENERAL INSTRUCTIONS

1. FORM OF REPORT.

Upon forms like B. V. Form 588 Revised, size 11 by 17 inches (sample attached) the carrier shall file with the Commission, in duplicate with one copy carbon backed, statements that will show for each valuation section and for equipment—

(a) A list of property added since the inventory or since the date of any such previous list and its cost.

(b) A list of property retired or released since the inventory or since the date of any such previous list and its cost.

The forms shall be prepared in accordance with the detail requirements of these instructions which may be departed from only with the approval of the Bureau of Valuation.

2. PROPERTY ADDED.

Property added shall be reported, together with its cost, separately from property retired and shall be reported by actual "in place" quantities in terms of the units shown in the "List of Units to be used in connection with Valuation Order No. 3, Second Revised Issue," with descriptive detail to conform with that therein prescribed, or as modified by section 29 of these instructions.

3. COST OF PROPERTY ADDED.

The amounts reported as the cost of property added shall be only those that affect the investment in road and equipment except as hereafter provided with respect to lands, miscellaneous physical property, and cost of road acquired through purchase, merger, consolidation or reorganization, and reconstruction of road so acquired.

The cost reported need be only the total cost of each structure or facility as defined in section 21 of these instructions, the total cost for each mass account as defined in section 20 of these instructions, and the detail cost prescribed by subschedules. Costs may be shown in greater detail than indicated above.

4. PROPERTY RETIRED.

Property retired shall be reported separately from property added, and shall also be reported in terms of the units shown in the "List of Units" previously referred to, with descriptive details to conform with those therein prescribed, except however, property included in the basic valuation reports and subsequently retired may be stated in terms of the units shown therein. The retirement of a complete structure individualized in the basic reports need be described only to the extent necessary to permit ready identification of such structure in the basic reports.

5. RETIREMENT QUANTITIES.

In reporting retirements of property which was included in the final valuation reports of the Commission the quantities thereof shall agree with the quantities included in the final Engineering Report. In determining such quantities consideration shall be given to underlying records such as field notes, collection sheets, pricing sheets, and adjustments made as a result of conferences or hearings affecting such underlying records. If loss and waste is included in the reported quantities, a note to that effect shall be made.

In reporting retirements of property which was not included in the final valuation reports of the Commission, but subsequently included in the records and reports prepared in compliance with Valuation Order No. 3, the quantities shall conform with the record covering the installation of such property.

6. SUBDIVISIONS FOR REPORTING RETIREMENTS.

Retirements shall be subdivided to show separately—

(a) Property included in the basic valuation reports and subsequently retired.

(b) Property not included in the basic valuation reports, but installed since date of inventory and so reported through the records and reports prescribed by Valuation Order No. 3.

7. COSTS APPLICABLE TO PROPERTY RETIRED OTHER THAN LAND.

The costs to be reported applicable to property retired other than land shall be—

(a) For property included in the basic valuation reports, the aggregate cost for construction and improvement applicable to the particular units of property retired. If such cost is not ascertainable, or if the carrier has recorded retirements in its record of property changes on the basis of the basic valuation reports, the carrier shall report the cost of reproduction new in accordance with the basic valuation report.

(b) For property not included in the basic valuation reports, but installed since date of basic valuation and included in the records and reports prescribed in Valuation Order No. 3, the cost included

in such records and reports covering the construction and the improvements of such property.

In any case an explanation of the basis on which the retirements have been stated shall be made.

With respect to costs to be reported for retirements, in connection with betterments applied, the above requirements may be limited to consequential items, such as those under primary accounts 6, Bridges, trestles, and culverts; 9, Rails; 10, Other track material; 11, Ballast; and to substantial items under equipment and other accounts.

Details of costs may be shown as prescribed by section 3 of these instructions.

8. LAND FOR TRANSPORTATION PURPOSES.

Changes in lands owned or used for the purposes of a common carrier including acquisitions of lands or rights and lands retired, sold, or otherwise transferred, shall be reported on B. V. Form No. 588, subschedule "L," attached hereto and made a part hereof. This subschedule shall be filed in duplicate with one copy carbon backed. In the preparation of subschedule "L" there shall be shown in column 18 under the caption "Remarks" for lands acquired a statement of the specific use to which such lands have been put and for lands retired or transferred from carrier use the disposition thereof, such as sales, transfers to noncarrier, reversions, etc. Such lands shall be designated by the map number and parcel number shown therefor in the basic Land Report if included therein.

9. COSTS APPLICABLE TO LAND RETIRED.

The costs to be reported under the heading "Property Retired" for items of land shall be, the cost at the date of dedication to public use, and separately, the amount entered in the investment account to record therein the retirement.

10. PROPERTY TRANSFERRED FROM CARRIER USE TO NONCARRIER CLASSIFICATION AND VICE VERSA.

In reporting changes in carrier property, transfers from noncarrier to carrier use shall be considered additions and transfers from carrier use to noncarrier classification shall be considered retirements. In like manner in reporting changes in noncarrier property transfers shall be conversely treated.

11. JOINTLY OWNED PROPERTY AND JOINT PROJECTS.

Changes in jointly owned or jointly constructed property shall be reported separately from other property. The total units and total costs shall be reported. The total cost shall be shown in the description column and a statement of the names of the owning or participating companies, individuals or political subdivisions with the amounts or proportions owned or contributed by each. The cost to

be entered under the heading "Property Added" or "Property Retired" shall be the portion of the total cost borne by the company for which the report is made.

12. CHANGES MADE IN OR TO PROPERTY OF OTHER COMMON CARRIERS.

Where one carrier assumes the cost of a change upon another carrier's property, or where one or more carriers participate with the owner in the cost of a change in the latter's property, the full details of the property units involved and their cost shall be reported separately from other property changes and the facts as to ownership and use shall be stated.

13. CHANGES IN USE OF PROPERTY.

Changes in use of property, such as those brought about through leases that are in effect at the date of the report, shall be reported in sufficient particularity to permit identification of the property by ownership and physical characteristics in the basic valuation report or other valuation records.

Changes in the use of property through leases from individuals, firms, corporations, or others not common carriers that are in effect at the date of the report shall be appropriately reported together with a statement showing the methods employed in establishing an inventory of the property, and in determining outlays for its construction and improvement to the date of transfer.

14. ROADS ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Pursuant to sections 10 and 11 of Order No. 3 the changes made in the property during the interval between the date it was inventoried to the former owner and the date transferred to the vendee shall be reported separately from the changes made in such property subsequent to its acquisition. In addition to such changes there shall be reported separately a statement of the property acquired together with the money outlay for constructing and improving such property, which statement shall include the amounts representing the difference between the cost of acquisition and such money outlay in the convenience account styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property," and also a statement describing the manner in which the money outlays were ascertained and the basis of distribution among the primary accounts that are applicable to the property.

If the property has been acquired from individuals, firms, corporations or others that were not common carriers the statement shall show in addition to the foregoing the manner in which an inventory of the property was determined.

15. RECONSTRUCTION OF ROAD ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Property changes incident to reconstruction of road acquired shall be reported separately from all other property changes. The units installed and their costs and the units retired and their costs shall be allocated on such report to the primary accounts applicable to the property and under each such account they shall be subdivided to show—

(a) Property added in replacement of like property and the retirements in connection therewith.

(b) Property added in betterment of existing property together with retirements in connection therewith.

With the exception of the foregoing subdivision, the reporting of the units and cost for the property added and property retired shall conform to the general rules set forth herein for other additions and retirements.

16. GENERAL EXPENDITURES (ACCOUNTS 71 TO 77, INCLUSIVE).

When items of general expenditures have been included in a particular road and equipment account as a part of the cost of any specific property such amount shall be separately stated under each primary account on the form and indication shall be given as to the general nature of the items.

17. OTHER CHANGES.

The foregoing rules relate to the manner of reporting property changes, the cost of which affects the investment in road and equipment account. The rules relating to the manner of reporting changes in miscellaneous physical property are shown in the special instructions in Part V. If there have been other changes which a carrier considers affect the condition and value of its property, such changes when reported shall be stated separately, with their costs, from those the cost of which affects the investment in road and equipment account, but in conformity with the general rules herein given and an explanation made of the accounting performed in connection with such changes. Changes coming within this category shall be subdivided by yearly periods.

18. SUBSCHEDULES.

Subschedules are prescribed by these instructions for reporting changes in land (see sec. 8), machinery (see secs. 33 and 34), equipment (see secs. 38 to 42, inclusive), and miscellaneous physical property (see sec. 43). Subschedules may be used for reporting other details provided that they are first approved by the Bureau of Valuation as to form and method of preparation. When subschedules are used, total charges and credits for each primary account shall be shown upon B. V. Form No. 588 with appropriate reference to the subschedules. Subschedules shall be filed in duplicate with one copy carbon backed.

PART II. SPECIAL INSTRUCTIONS FOR ROAD ACCOUNTS

19. DIVISION OF ROAD ACCOUNTS.

For the purpose of conveniently indicating the treatment to be accorded different classes of property General Account I, Road, (except land) will be considered as containing two distinct classes of property; namely, "mass property" and "structural property." By mass property is meant property of like kind and characteristics, the quantities of which may be considered collectively and reported as a single item. By structural property is meant property which from its nature must be individualized and reported separately from property of like kind and characteristics.

20. MASS PROPERTY.

This class of property shall be construed generally to include the following:

- (a) All items in Account 3, Grading.
- (b) All items in Account 6, Bridges, trestles, and culverts and Account 7, Elevated structures, except as required to be individualized and with respect to which instructions are contained in the "List of Units" under this account.
- (c) All items in Accounts 8, Ties; 9, Rails; 10, Other track material; 11, Ballast; 12, Track laying and surfacing; separating main tracks from yard tracks and sidings.
- (d) All items in Account 13, Right-of-way fences; Account 14, Snow and sand fences and snowsheds, and all items in Account 15, Crossings and signs, except overgrade and undergrade crossings.
- (e) All items in Account 26, Telegraph and telephone lines, except equipment of dispatcher or large relay offices.
- (f) All items in Account 27, Signals and interlockers, except interlocking plants.
- (g) All items in Account 36, Paving; Account 37, Roadway machines; and Account 38, Roadway small tools.

21. STRUCTURAL PROPERTY.

This class of property shall be construed generally to include the following:

- (a) Under Account 5, Tunnels and subways, each tunnel or subway.
- (b) Under Account 6, Bridges, trestles, and culverts; Account 7, Elevated structures; and Account 15, Crossings and signs, each bridge or other structure required by the instructions in the "List of Units" under Account 6, to be treated individually.

(c) Under Account 16, Station and office buildings, and Account 17, Roadway buildings, each building except those of minor importance which conform in size and character to an established standard of construction.

(d) Under Account 18, Water stations, each water station or water-treating plant.

(e) Under Account 19, Fuel stations, each fuel station.

(f) Under Account 20, Shops and engine houses, each shop building, engine house, turntable, or cinder pit.

(g) Under Account 21, Grain elevators, and Account 22, Storage warehouses, each building.

(h) Under Account 23, Wharves and docks, and Account 24, Coal and ore wharves, each wharf, dock, or pier.

(i) Under Account 25, Gas-producing plants, each plant.

(j) Under Account 26, Telegraph and telephone lines, each dispatcher or large relay office.

(k) Under Account 27, Signals and interlockers, each interlocking plant.

(l) Under Account 28, Power dams, canals, and pipe lines, each independent facility or project.

(m) Under Account 29, Power-plant buildings, and Account 30, Power substation buildings, each building.

(n) Under Account 31, Power-transmission systems; Account 32, Power-distribution systems; Account 33, Power-line poles and fixtures, and Account 34, Underground conduits, each shop plant or each power system.

(o) Under Account 35, Miscellaneous structures, important structures as may be appropriate.

(p) Under Account 44, Shop machinery; Account 45, Power-plant machinery; and Account 46, Power substation apparatus, each separate plant. (See Part III, Special instructions for Machinery Accounts.)

22. MANNER OF REPORTING CHANGES IN MASS PROPERTY.

Mass property shall be listed in total by units for all years to cover the complete period subsequent to valuation date or since the date of any such previous list, unless specific instructions to the contrary are given, and the weighted average date (year) of installation shall be shown for each item except for clearing, grubbing, grading, or items in Account 12. In addition to the above (if the carrier so elects), mass property may be segregated by years or portions thereof.

23. MANNER OF REPORTING CHANGES IN STRUCTURAL PROPERTY.

Each bridge, building, machine, plant, or facility referred to in Section 21 as "structural property" shall be reported separately from every other bridge, building, machine, plant, or facility, and

the accessories attached thereto, or forming a part thereof, such as furniture, fixtures, equipment, and appurtenances shall be grouped therewith and reported in appropriate units with descriptive detail as indicated in the "List of Units."

Structural property shall be reported in such a manner as to show date of installation of new facilities, date of additions and betterments made to existing facilities, and date of retirements of facilities or parts thereof.

24. STRUCTURAL PROPERTY ADDITIONS AND BETTERMENTS.

In reporting additions and betterments to and retirements from structural property all changes affecting a given bridge, building, machine, plant, or facility shall be grouped under a common description of such facility or an appropriate reference to the same by page and item number of the Engineering Report. Each change shall be separately recorded thereunder in terms of the units and descriptions prescribed in the "List of Units" and the date of each change shall be noted.

In reporting retirements of units designated as structural property to which additions and betterments have been added since valuation date, the net cost of such additions and betterments shall be stated separately from the costs attaching to the unit as existing on valuation date or as installed subsequently thereto.

25. STRUCTURAL PROPERTY—MAJOR RENEWALS.

When an important building or structure has been retired and replaced due to the renewal of its major portion, the retirement entry shall show all parts of the structure, including those left in place for reuse; the addition shall include such reused parts, in order that the units reported installed shall embrace all those in the facility as restored to service. Reused units and quantities must be separately stated on the report.

26. VALUATION SECTIONS.

Reports shall be prepared separately for each valuation section as shown in the basic valuation reports and for those since established.

Appropriate combinations of present valuation sections may be made within practical limitations, to promote facility and economy, subject to the approval of the Bureau of Valuation.

Roadway machines and other similar items may be reported "Unallocated" subject to the approval of the Bureau of Valuation.

27. MILEAGE CHANGES.

Report shall be made of all changes in track mileage divided to show separately first main track, second main track, third main track, fourth main track, etc., and yard tracks and sidings. Such changes in track mileage shall agree with the miles of rails, frogs, switches,

and railroad crossings, which in turn shall check with the miles of tracklaying and surfacing reported, or the difference shall be explained.

28. SEPARATIONS BY SHEETS OR SUBSCHEDULES.

To permit flexibility in the use of reports, separate sheets or separate subschedules, shall generally be used for each account. However, if the carrier so elects, the following groups of accounts may be reported on a single sheet or series of sheets: Accounts 1 and 71 to 77, inclusive, 2 and 39, 3 and 5, 6 and 7, 8 to 15, inclusive, 16 and 17, 18 and 19, 20 to 22, inclusive, 23 and 24, 29 and 30, 31 to 34, inclusive, 40 to 43, inclusive, and 44 to 46, inclusive.

29. MODIFICATIONS OF ITEMS AND UNITS.

Subject to the approval of the Bureau of Valuation, modifications in the items and units shown in the prescribed "List of Units," may be made only to conform them to the units shown in the Engineering Report, or to combine with the predominating kind or size of unit, those units having minor variations therefrom.

PART III. SPECIAL INSTRUCTIONS FOR MACHINERY ACCOUNTS

30. MANNER OF REPORTING CHANGES.

Report of all installations, all additions and betterments to, and retirements of, machinery and apparatus shall include in a single report all changes within the period subsequent to valuation date or since the date of any such previous report, subdivided to show complete units added, additions and betterments to units and complete units retired.

31. GROUPING BY LOCATION.

Machinery and apparatus referred to in the foregoing shall be grouped by shop plant (or shop building) and reference made to such shop plant or shop building by location.

32. ADDITIONS AND BETTERMENTS TO RETIRED UNITS.

In reporting retirements of machinery and apparatus the net cost of additions and betterments applied to a given unit between valuation date and date of retirement shall be separately stated. See also Section 24 of these instructions, "Structural Property—Additions and Betterments," and Section 34 of these instructions "Sub-schedule X."

33. APPROVED SUBSCHEDULE.

Changes in Account 44, Shop machinery; Account 45, Power-plant machinery; Account 46, Power substation apparatus, shall be reported on Subschedule X attached hereto and made a part hereof. Changes in Account 25, Gas-producing plants; Account 31, Power-transmission systems; Account 32, Power-distribution systems;

Account 33, Power-line poles and fixtures; Account 34, Underground conduits; Account 37, Roadway machines, and machinery and apparatus in other accounts may be reported on Subschedule X.

34. SUBSCHEDULE X.

Column	Information to be shown
A.....	The number of the Authority for Expenditures under which the addition, betterment, or retirement is effected.
B.....	The date placed in or retired from service.
C.....	The Carrier's serial number of the machine or apparatus described in Column D.
D.....	The essential elements necessary to describe the machine being reported (See Appendix C of list of Units), also show kind and quantity of foundation. (See note.)
E.....	Show Number of units described in Column D. Nothing will be shown here in recording A and B to units.
F.....	The net unit weight of the machinery or apparatus described in Column D.
G.....	Both the f. o. b. point and receiving point.
H.....	Cost at f. o. b. point.
I.....	Amount of freight paid to foreign lines.
J.....	Charges for company haul.
K.....	Total cost of foundation shown in Column D.
L.....	Total of all costs incurred incident to installing the machine or apparatus.
M.....	Total of amounts recorded in Columns H, I, J, K, and L.
N.....	The amount for this machinery or apparatus as set up in the Engineering Report under Column "Cost of Reproduction New."
O.....	The total net cost of additions and betterments between date of valuation and date retired to property retired as described in Column D.
P.....	Original cost to date of the property retired and described in Column D. Where the "Original Cost to Date" differs from the amounts recorded in the Investment in Road and Equipment account, indicate same.
Q.....	The gross R. and E. charge for the addition or betterment described in Column D.
R.....	The cost at current prices of new parts of the kind retired in connection with betterments described in Column D.
S.....	The net charge as reflected in Columns Q and R. Show credit by prefix "cr."

NOTE.—When reporting "Complete Units Retired" show for the additions and betterments applied subsequent to valuation date the year applied and the amount.

B. V. Form No. 588-Sub-schedule X. Machinery and Apparatus

REPORT TO INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION,

Sheet No. of sheets (this form)

Date prepared

Correct

Title

BY
(Name of reporting carrier)

Statement showing property changes from, 19.. to, 19..

Account No. (I. C. C. classification)

(Insert complete units added, or additions and betterments to units or complete units retired)

Operating company

Valuation section

Location

A.F.E. No.	Date in-stalled or re-tired	Car-rier's No.	Kind, description, date purchased, maker, and founda-tion. (If second hand show date built and from whom purchased)	Num-ber of units	Net weight (pounds per unit)	F. o. b. points	Cost					Complete units			Additions and bet-terments or retire-ments of parts only			
							At f. o. b. point	Freight	Founda-tion	Instal-ling cost includ-ing test, etc.	Total cost	Engi-neer-ing report costs, 1910-1914	Net cost of A. and B. between date of valua-tion and date re-tired	Gross charge	Net charge or credit	Added	Retired	Gross charge
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
							\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

PART IV. SPECIAL INSTRUCTIONS FOR EQUIPMENT ACCOUNTS

35. INVENTORY GROUPS.

The instructions pertaining to the equipment accounts are based on the *group plan* of recording and reporting changes in such property as a prerequisite to the accomplishment of the desired results.

This plan contemplates the establishment of groups of cars, locomotives, etc., hereinafter referred to as "inventory groups." A group once established should remain unaltered except to the extent of additions and betterments to individual units and the retirement of units. An inventory group for property included in the final Engineering Report shall be the group established by the Bureau of Valuation as indicated in the final Engineering Report, except that further subdivision or consolidation may be made only with the approval of the Bureau of Valuation. For equipment acquired since valuation date each class or series of like units built under uniform plans and specifications shall constitute the inventory group except that subdivisions may be made for convenience in accounting where a series is constructed at different plants or under varying unit contract costs.

36. NEW EQUIPMENT.

Each inventory group established for new equipment purchased or built shall be reported separately from every other such group. New purchases of units and newly constructed units shall be reported on B. V. Form No. 588, subschedule A, together with subschedule C, E, F, H, or J as appropriate. Samples of these forms are attached hereto and made a part hereof. The descriptive details and the analysis of original cost, with respect to such equipment, required to be reported are indicated by the captions on the subschedule referred to.

37. ADDITIONS AND BETTERMENTS TO AND RETIREMENTS OF UNITS.

The changes which occur in each established inventory group such as additions, betterments, and retirements made since valuation date or since the group was established shall be reported on B. V. Form No. 588, subschedules B and B-1, samples of which are attached hereto and made a part hereof. On subschedule B there shall be recorded and reported in summary form for each year the current status of each group, as a whole, with respect to the number of units at the end of the year, the changes during the year, the net cost of additions and betterments applicable to the group at the close of the year and the original cost to date as of the close of the year. On subschedule B-1 there shall be recorded in totals only for each year the number of units within the group that have been affected by a given addition or betterment with the total

gross charge and total gross credit therefor. In like manner there shall be reported separately for each year the number of units previously equipped with a given addition or betterment applicable to the units retired during the year, and the net cost thereof.

38. SUBSCHEDULES.

The subschedules of B. V. Form No. 588 on which changes in equipment account shall be reported are as follows:

Account 51, steam locomotives, subschedules A, C, B, and B-1.

Account 52, other locomotives, subschedules A, B, and B-1.

Due to the nature of the property in this account, a copy of the specification should be filed with subschedule A in place of a detailed descriptive form.

Account 53, Freight train cars, subschedules A, E, B, and B-1.

Account 54, Passenger train cars, subschedules A, F, B, and B-1.

Account 55, Motor equipment of cars. This account, subject to the approval of the Bureau of Valuation, may be combined with and reported under Account 54 (or with Accounts 53 or 57 if used in freight or work train service).

Account 56, Floating equipment, subschedules A, B, and B-1. If the property is purchased under a specification which gives the description, a copy should be filed with subschedule A, otherwise the following information should be reported on subschedule H:

1. Kind of vessel.
2. Name or number.
3. Builder.
4. Date of contract and date of delivery.
5. Superstructure material.
6. Hull material.
7. Gross tons.
8. Net tons.
9. Length, at load water line and over all.
10. Breadth, at load water line and over all.
11. Draft, at load water line.
12. Height of superstructure above water line.
13. Kind of power.
14. Type of propulsion.
15. Engines: Type, horsepower, revolutions per minute, and number, diameter and stroke of cylinders.
16. Boilers: Type, horsepower, pressure, saturated or superheated.
17. Special equipment.

Account 57, Work equipment, subschedules A, B, and B-1. Due to the various kinds of equipment in this account, the description should be furnished on any of the subschedules C, E, F, H, and J that apply. Subschedule H will apply to the steam-driven items. The description of cars from other accounts converted to work equipment may be covered by showing on subschedule H the reference to the group converted from, adding the nature of conversion. For floating work equipment see Account 56.

Account 58, Miscellaneous equipment, subschedules A, J, B, and B-1.

39. SUBSCHEDULE A.

This form is for reporting the detailed cost of equipment in Accounts 51 to 58 inclusive. It shall be used for reporting all rebuilt and converted equipment, coming into the account and forming a new group. The right-hand portion of this form shall be left blank by the reporting carrier.

NOTE.—The manner of reporting costs for rebuilt and converted equipment may be modified with the approval of the Bureau of Valuation.

40. SUBSCHEDULES C, E, F, H, AND J.

These forms are for reporting the detailed description of the equipment in Accounts 51 to 58, inclusive. (See sec. 38 of these instructions for appropriate subschedule to accompany Subschedule A.)

41. SUBSCHEDULE B.

This form shall be used for reporting changes in equipment for Accounts 51 to 58, inclusive.

- For "Carrier class"----- Show the carrier's "class" designation used by the Mechanical Department.
- For "Kind"----- Show subclass such as "Gondolas" or "Switch, type 0-6-0."
- For "Series"----- Show series numbers as of valuation date or date of acquisition if subsequent thereto and insert new numbers in space provided in case this whole group is renumbered.
- For "Group No."- Show the number of group counting from top of page on engineering report page.

Column	Information to be shown
A.-----	The date or end of yearly period such as June 30, 1916, or December 31, 1925. The first period to be shown being date of valuation if equipment was included in the inventory, and if purchased or constructed subsequent thereto the end of the year during which such equipment was placed in service.
B.-----	The number of units for this group acquired during period shown in Column A. In case of rebuilt equipment, if a small number of any one group are rebuilt without appreciable change in the design of the unit these units can again be set up on this same group sheet in the "acquired" column. In case of a general rebuilding program where a majority of any given group are rebuilt, set up a new group sheet for such rebuilt units. In every case rebuilt cars should be identified by symbol or footnote.
C.-----	Number of units retired involuntarily from this group from causes such as wrecks, fires, etc., during period shown in Column A.

- D, E, F, and G-- Number of units retired voluntarily from this group in the column corresponding to the cause indicated in column heading. Retirements from other or unknown causes may be shown in Column G.
- H----- The number of units remaining in this group at end of period shown in Column A. For example, this should equal the number of units in the preceding period for this group minus the units retired in Columns C, D, E, F, and G plus units acquired in Column B.
- I----- The total cost of units added during the period indicated in Column A for this group.
- J----- Net cost of Additions and Betterments applied during year or period indicated in Column A. (Column G, Subschedule B-1.)
- K----- The amount included in the engineering report as "Cost of Reproduction New" for the cars retired from this group.
- L----- The total net cost of additions and betterments between date of valuation and date retired, to units retired in Columns C, D, E, F, and G, from this group for the year or period indicated in Column A. (Column M, Subschedule B-1.)
- M----- Original cost to date for the units retired shown in Columns C, D, E, F, and G, from this group, for the year or period indicated in Column A. Where the "Original Cost to Date" differs from the amounts recorded in the Investment in Road and Equipment account, show the latter amount in Column Q. On the first line there shall be shown opposite the date of valuation in Column A the cost of reproduction new as shown in the Engineering Report.
- N----- Engineering report balance, or total reproduction new cost for units remaining in this group after the retirement of units in Columns C, D, E, F, and G, made during periods subsequent to date of valuation, including the period under consideration in Column A. (Column N. for preceding period minus K for period under consideration.)
- O----- The difference between summation for all prior periods in Column J and the summation for all prior periods in Column L both to include period under consideration in Column A.
- P----- The balance of original cost in the carrier's record for the total units identified by this group. This will be the original cost of the units remaining in service of this group as represented by Column H for the period under consideration shown in Column A. For equipment acquired through purchase or construction subsequent to valuation date, the first entry in this column will be the total original cost of the group at the time of acquisition. (Column P for preceding period plus I plus J minus M.)

NOTE.—If Subschedule B-1 is not filed with Subschedule B, the reason shall be noted on Subschedule B. (See instructions relating to Subschedule B-1.)

42. SUBSCHEDULE B-1.

This is a summary sheet for producing totals shown in Column J and Column L of Subschedule B for periods shown in Column A of that Subschedule.

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Operating company BY
 (Name of reporting carrier)
 Correct Equipment changes for the period from 19.., to 19..
 Title Account No.
 (I. C. C. classification)

Summary of additions and betterments applied to units now retired—Column L, subschedule B		Summary of additions and betterments applied to units now retired—Column L, subschedule B											
Year or period ending	A. F. E. No.	Description of additions and betterments now reported	Num-ber of units affected	Charges for prop-erty added	Credits for prop-erty retired	Net charge or credit	Re-marks	Retired during period ending	Applied during period ending	Description of additions and betterments previously reported	Num-ber of units affected	Net cost	Re-marks
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←17→					
←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→	←1 1/2→

Column	Information to be shown
A.....	The date or end of yearly period such as June 30, 1916, or December 31, 1925.
B.....	Reference to the authority for expenditures under which the work was performed.
C.....	In general terms the parts applied and the parts retired. (See note.)
D.....	The number of units in this group to which the particular addition or betterment reported is applied under the A. F. E. shown in Column B for the period shown in Column A.
E.....	The gross R. and E. charge for the addition or betterment described in Column C for the period shown in Column A.
F.....	The cost at current prices of new parts of same kind retired.
G.....	The net charge or credit as reflected by the difference between Columns E and F. Show credits by prefix "cr."
I.....	The date or end of period such as June 30, 1916, or December 31, 1925.
J.....	The date or end of period during which additions or betterments now being retired were originally installed.
K.....	In general terms the additions or betterments retired with units. (See note.)
L.....	The number of units affected by additions and betterments now retired.
M.....	The original net cost of the addition or betterment retired during period recorded in Column I. Show credit by prefix "cr."

NOTE.—This subschedule may be omitted for groups that have been retired prior to the date of the report and for groups for which a retirement program has been established or is imminent.

For groups other than those mentioned in the preceding paragraph describe major Additions and Betterments in detail, as indicated by Column K of the form, and minor additions and betterments may be shown in a single total.

The detail requirement of Column C may be modified with the approval of the Bureau of Valuation.

**PART V. SPECIAL INSTRUCTIONS FOR MISCELLANEOUS
PHYSICAL PROPERTY****43. SUBSCHEDULE M.**

On B. V. Form No. 588 subschedule M, sample of which is attached hereto and made a part hereof, there shall be reported the changes in the physical property that is owned and "held for purposes other than those of a common carrier," including the additions to, and improvements of such property during the period and the sales, transfers, abandonments, or other dispositions made of such property or any part of it during the same interval.

The information reported shall be as prescribed by subschedule M and shall be grouped as may be appropriate under the following headings that shall be inserted upon the form:

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common-carrier purposes.
4. Noncarrier improvements upon lands belonging to others.

B. V. Form No. 588.—Subschedule M—
 Real Estate.
 Owner
 Operating company
 State
 County
 Valuation section
 From to

**REPORT TO INTERSTATE COMMERCE COMMISSION
 BUREAU OF VALUATION**

BY
 (Name of reporting carrier)

Statement showing changes in that physical property of owning company
 which is held for purposes other than those of a common carrier for
 the period from 19.. to 19..

Sheet No. of sheets.
 Date compiled
 Compiled by
 Correct
 Title

Map No.	Parcel No.	Custodian's No.	Kind of instrument	Date of instrument	Grantor	Grantee	Recorded			Area		Acquisitions during period				Sales transfers or retirements during the period		Remarks	
							Book	Page	Date	Acres	Square feet	Consideration given in acquisition	Date, description, and cost of improvements	Description	Cost	Amount of consideration given in acquisition	Amount of consideration received from the sale or retirement		
1	6	9	4	6	9	7	6	9	4	9									

IC 1 vol. 5: 3 Eng. 5/1937

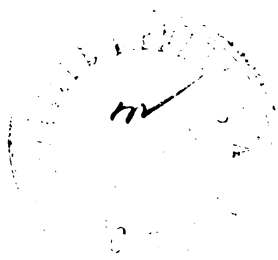
REVISED SUPPLEMENT No. 5 TO VALUATION ORDER No. 3, SECOND REVISED ISSUE

INSTRUCTIONS

TO GOVERN

THE PREPARATION AND FILING OF B. V. FORM No. 588

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT



EFFECTIVE JANUARY 1, 1938



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1932

INTERSTATE COMMERCE COMMISSION

WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, Division 1, held at its office in Washington, D. C., on the 25th day of November, A. D. 1932.

Valuation Order No. 3, Second Revised Issue, covering regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides that when directed such carriers shall file a list of the property added and retired, together with its cost, covering the period since the basic inventory or since the date of any such previous list, upon forms like those marked "B. V. Form No. 588."

For the purpose of bringing the valuations of all common carriers subject to the Interstate Commerce Act to date:

It is ordered, That each and every such carrier, and each and every receiver, or operating trustee of such carrier, be and is hereby required, within 90 days from the date prescribed by the Director, Bureau of Valuation, to file with the Commission on B. V. Forms Nos. 588 a statement of the property added since the inventory or since the date of any such previous list, and its cost, and a statement of the property retired or released since the inventory or since the date of any such previous list, and its cost, to December 31, 1927, or to such other date or dates as may be indicated, in accordance with the list of property units attached to Revised Supplement No. 4, to Valuation Order No. 3, Second Revised Issue, and the detailed instructions relating to the preparation of Forms Nos. 588 which are attached hereto and made a part hereof.

It is further ordered, That Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, effective July 1, 1928, be, and is hereby, superseded and canceled as of the effective date of this order.

And it is further ordered, That January 1, 1933, be, and the same is hereby, fixed as the date on which the said revised Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, shall become effective.

By the commission, division 1.

GEORGE B. MCGINTY,
Secretary.

**INSTRUCTIONS TO GOVERN THE PREPARATION OF
B. V. FORM NO. 588**

**REVISED SUPPLEMENT NO. 5 TO VALUATION ORDER NO. 3,
SECOND REVISED ISSUE**

PART I. GENERAL INSTRUCTIONS

1. FORM OF REPORT.

Upon forms like B. V. Form 588 Revised, size 11 by 17 inches (sample attached) the carrier shall file with the Commission, in duplicate with one copy carbon backed, statements that will show for each valuation section and for equipment—

(a) A list of property added since the inventory or since the date of any such previous list and its cost.

(b) A list of property retired or released since the inventory or since the date of any such previous list and its cost.

2. PROPERTY ADDED.

Property added shall be reported, together with its cost, separately from property retired and shall be reported by actual "in place" quantities in terms of the units shown in the "List of Units to be used in connection with Valuation Order No. 3, Second Revised Issue," with descriptive detail to conform with that therein prescribed, or as modified by section 29 of these instructions.

3. COST OF PROPERTY ADDED.

The amounts reported as the cost of property added shall be only those that affect the investment in road and equipment except as hereafter provided with respect to lands, miscellaneous physical property, and cost of road acquired through purchase, merger, consolidation or reorganization, and reconstruction of road so acquired.

The cost reported need be only the total cost of each structure as defined in section 21 of these instructions, the total cost for each mass account as defined in section 20 of these instructions, or as prescribed by the subschedules.

Except that when changes are reported under the unit designation "lot," the cost applicable to such unit shall be also reported.

4. PROPERTY RETIRED.

Property retired shall be reported separately from property added, and shall also be reported in terms of the units shown in the "List of

Units" previously referred to, with descriptive details to conform with those therein prescribed, except however, property included in the basic valuation reports and subsequently retired may be stated in terms of the units shown therein. The retirement of a complete structure individualized in the basic reports need be described only to the extent necessary to permit ready identification of such structure in the basic reports.

5. RETIREMENT QUANTITIES.

In reporting retirements of property which was included in the final valuation reports of the Commission the quantities thereof shall agree with the quantities included in the final Engineering Report. If loss and waste is included in the reported quantities, a note to that effect shall be made.

In reporting retirements of property which was not included in the final valuation reports of the Commission, but subsequently included in the records and reports prepared in compliance with Valuation Order No. 3, the quantities shall conform with the record covering the installation of such property.

6. COSTS APPLICABLE TO PROPERTY RETIRED OTHER THAN LAND.

The costs to be reported applicable to property retired other than land shall be—

(a) In column 12, the cost of reproduction new for property included in the basic valuation report, for equipment report also the original cost in column 11.

(b) In column 11, the cost included in the records and reports prescribed by Valuation Order No. 3 for property installed since date of basic valuation.

With respect to costs to be reported for retirements, in connection with betterments applied, the above requirements may be limited to consequential items, such as those under primary accounts 6, Bridges, trestles, and culverts; 9, Rails; 10, Other track material; 11, Ballast.

In determining the cost of property retired from service when it is impracticable because of the relatively large number and small size of units of any kind to determine the specific cost thereof, average costs may be used.

When changes are reported under the unit designation "lot," the cost applicable to such unit shall be also reported.

7. LAND FOR TRANSPORTATION PURPOSES.

Changes in lands owned or used for the purposes of a common carrier including acquisitions of lands or rights and lands retired, sold, or otherwise transferred, shall be reported on B. V. Form No. 588, subschedule "L," attached hereto and made a part hereof. This subschedule shall be filed in duplicate with one copy carbon backed.

In the preparation of subschedule "L" there shall be shown in column 15 under the caption "Remarks" for lands acquired a statement of the specific use to which such lands have been put and for lands retired or transferred from carrier use the disposition thereof, such as sales, transfers to noncarrier, reversions, etc. Such lands shall be designated by the map number and parcel number shown therefor in the basic Land Report if included therein.

Assessments for public improvements applicable to lands owned or used for common-carrier purposes shall be reported on subschedule "L" in total for each valuation section and by years.

Incidental land cost need not be reported in detail; only the lump-sum cost applicable to each parcel need be shown.

8. COSTS APPLICABLE TO LAND RETIRED.

The costs to be reported under the heading "Property Retired" for items of land shall be, the cost at the date of dedication to public use, and separately, the amount entered in the investment account to record therein the retirement.

9. PROPERTY TRANSFERRED FROM CARRIER USE TO NONCARRIER CLASSIFICATION AND VICE VERSA.

In reporting changes in carrier property, transfers from noncarrier to carrier use shall be considered additions and transfers from carrier use to noncarrier classification shall be considered retirements and conversely when reporting for noncarrier property.

10. JOINTLY OWNED PROPERTY AND JOINT PROJECTS.

Changes in jointly owned or jointly constructed property shall be reported separately from other property. The total quantities and total costs shall be reported. The total cost shall be shown in the description column and a statement of the names of the owning or participating companies, individuals or political subdivisions with the amounts or proportions owned and contributed by each. The cost to be entered under the heading "Property Added" or "Property Retired" shall be the portion of the total cost borne by the company for which the report is made.

11. CHANGES MADE IN OR TO PROPERTY OF OTHER COMMON CARRIERS.

Where one carrier assumes the cost of a change upon another carrier's property, or where one or more carriers participate with the owner in the cost of a change in the latter's property, the full details of the property units involved and their cost shall be reported separately from other property changes and the facts as to ownership and use shall be stated.

12. CHANGES IN USE OF PROPERTY.

Changes in use of carrier property, through leases from or to common carriers, shall be reported in sufficient particularity to permit identification of the property by ownership and physical characteristics in the basic valuation report or other valuation records.

Changes in the use of property through leases from individuals, firms, corporations, or others not common carriers that are in effect at the date of the report shall be appropriately reported.

Carriers shall report in detail shown on subschedule "N" all changes in leases made by them to others, not common carriers, covering portions of rights of way, station, yards, or other grounds, owned or used for purposes of a common carrier, or structures or parts of structures, in the following instances:

1. Where the value of the land and structure, or part of structure, if only part is leased, owned by the carrier exceed \$15,000 as determined by the Bureau of Valuation.

2. Where the annual rental exceeds \$1,000.

3. Where the term of the lease exceeds one year without cancellation privilege by the carrier within a shorter period. Temporary leases that are continued from year to year shall not be reported.

All such leases shall be posted on maps, along with other changes in property, as required under the Revised Map Order; or, if the carrier so elects, in lieu of posting its maps it may submit sketches of the leased areas.

13. RECONCILIATION WITH INVESTMENT ACCOUNTS.

The carrier shall prepare and file with reports on B. V. Form 588 a general analysis of the difference between the charges and credits in Columns 5, 11, and 12 of that form and the increases or decreases in the investment account during the reporting period. The detail of items forming such difference shall be grouped under appropriate descriptive headings according to the nature of the difference.

14. ROADS ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Pursuant to sections 10 and 11 of Order No. 3 the changes made in the property during the interval between the date it was inventoried to the former owner and the date transferred to the vendee shall be reported separately from the changes made in such property subsequent to its acquisition. In addition to such changes there shall be reported separately a statement of the property acquired together with the money outlay for constructing and improving such property, which statement shall include the amounts representing the difference between the cost of acquisition and such money outlay in the convenience account styled "Difference between the price paid for property acquired and the money outlay for construction

and improvement of that property," and also a statement describing the manner in which the money outlays were ascertained and the basis of distribution among the primary accounts that are applicable to the property.

If the property has been acquired from individuals, firms, corporations or others that were not common carriers the statement shall show in addition to the foregoing the manner in which an inventory of the property was determined.

15. RECONSTRUCTION OF ROAD ACQUIRED THROUGH PURCHASE, MERGER, CONSOLIDATION, OR REORGANIZATION.

Property changes incident to reconstruction of road acquired shall be reported separately from all other property changes. The units installed and their costs and the units retired and their costs shall be allocated on such report to the primary accounts applicable to the property and under each such account they shall be subdivided to show—

(a) Property added in replacement of like property and the retirements in connection therewith.

(b) Property added in betterment of existing property together with retirements in connection therewith.

With the exception of the foregoing subdivision, the reporting of the units and cost for the property added and property retired shall conform to the general rules set forth herein for other additions and retirements.

16. GENERAL EXPENDITURES (ACCOUNTS 71 TO 77, INCLUSIVE).

When items of general expenditures have been included in a particular road and equipment account as a part of the cost of any specific property such amount shall be separately stated under each primary account on the form and indication shall be given as to the general nature of the items.

17. OTHER CHANGES.

The foregoing rules relate to the manner of reporting property changes, the cost of which affects the investment in road and equipment account. The rules relating to the manner of reporting changes in miscellaneous physical property are shown in the special instructions in Part V. If there have been other changes which affect the condition and value of the property, such changes shall be reported separately, with their costs, from those the cost of which affects the investment in road and equipment account, but in conformity with the general rules herein given and an explanation made of the accounting performed in connection with such changes.

B. V. Form No. 588, Subschedule L (Revised) Sheet of sheets

Owner..... Date compiled.....

Operating company..... Compiled by.....

State..... County..... Correct.....

Valuation section..... Title.....

From..... to.....

(Name of reporting carrier)

Statement showing changes in lands owned or used for the purposes of a common carrier from, 19.., to, 19..

ACCOUNT NO. 2.—LAND FOR TRANSPORTATION PURPOSES

A.F.E. No.	Date dedicated to, or retired from, public use	Map No.	Parcel No.	Custodian's No.	Kind and date of instrument	Grantor	Grantee	Area		Consideration as recited in instrument	Costs applicable to parcel when dedicated to public use		Costs applicable to area retired	Remarks
								Acres	Square feet		Added	Character of expenditure		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	1.00	0.5	1.5	1.2	1.0	1.2	1.3	1.2	1.0	1.0	1.3	1.2	1.2	1.2
														17

Show in column 15 for each parcel of land or right acquired, the specific use to which it has been put; and for each parcel of land or right retired, the disposition thereof.

18. SUBSCHEDULES.

Subschedules are provided by these instructions for reporting changes in land (see sec. 7), equipment (see sec. 32) and miscellaneous physical property (see sec. 33). Other subschedules may be used for reporting the foregoing and other classes of property provided that they are first approved by the Bureau of Valuation as to form and method of preparation. When subschedules are used, total charges and credits for each primary account shall be shown upon B. V. Form No. 588 with appropriate reference to the subschedules. Subschedules shall be filed in duplicate with one copy carbon backed.

PART II. SPECIAL INSTRUCTIONS FOR ROAD ACCOUNTS

19. DIVISION OF ROAD ACCOUNTS.

For the purpose of conveniently indicating the treatment to be accorded different classes of property General Account I, Road, (except land) will be considered as containing two distinct classes of property; namely, "mass property" and "structural property." By mass property is meant property of like kind and characteristics, the quantities of which may be considered collectively and reported as a single item. By structural property is meant property which from its nature must be individualized and reported separately from property of like kind and characteristics.

20. MASS PROPERTY.

This class of property shall be construed generally to include the following:

- (a) All items in Account 3, Grading.
- (b) All items in Account 6, Bridges, trestles, and culverts and Account 7, Elevated structures, except as required to be individualized and with respect to which instructions are contained in the "List of Units" under this account.
- (c) All items in Accounts 8, Ties; 9, Rails; 10, Other track material; 11, Ballast; 12, Track laying and surfacing.
- (d) All items in Account 13, Right-of-way fences; Account 14, Snow and sand fences and snowsheds, and all items in Account 15, Crossings and signs, except overgrade and undergrade crossings.
- (e) All items in Account 26, Telegraph and telephone lines, except equipment of dispatcher or large relay offices.
- (f) All items in Account 27, Signals and interlockers, except interlocking plants.
- (g) All items in Account 36, Paving; Account 37, Roadway machines; and Account 38, Roadway small tools.

21. STRUCTURAL PROPERTY.

This class of property shall be construed generally to include the following:

- (a) Under Account 5, Tunnels and subways, each tunnel or subway.
- (b) Under Account 6, Bridges, trestles, and culverts; Account 7, Elevated structures; and Account 15, Crossings and signs, each bridge or other structure required by the instructions in the "List of Units" under Account 6, to be treated individually.

(c) Under Account 16, Station and office buildings, and Account 17, Roadway buildings, each building except those of minor importance which conform in size and character to an established standard of construction.

(d) Under Account 18, Water stations, each water station or water-treating plant.

(e) Under Account 19, Fuel stations, each fuel station.

(f) Under Account 20, Shops and engine houses, each shop building, engine house, turntable, or cinder pit.

(g) Under Account 21, Grain elevators, and Account 22, Storage warehouses, each building.

(h) Under Account 23, Wharves and docks, and Account 24, Coal and ore wharves, each wharf, dock, or pier.

(i) Under Account 25, Gas-producing plants, each plant.

(j) Under Account 26, Telegraph and telephone lines, each dispatcher or large relay office.

(k) Under Account 27, Signals and interlockers, each interlocking plant.

(l) Under Account 28, Power dams, canals, and pipe lines, each independent facility or project.

(m) Under Account 29, Power-plant buildings, and Account 30, Power substation buildings, each building.

(n) Under Account 31, Power-transmission systems; Account 32, Power-distribution systems; Account 33, Power-line poles and fixtures, and Account 34, Underground conduits, each shop plant or each power system.

(o) Under Account 35, Miscellaneous structures, important structures as may be appropriate.

(p) Under Account 44, Shop machinery; Account 45, Power-plant machinery; and Account 46, Power substation apparatus, each separate plant.

22. MANNER OF REPORTING CHANGES IN MASS PROPERTY.

Mass property shall be listed in total by units for all years to cover the complete period subsequent to valuation date or since the date of any such previous list, unless specific instructions to the contrary are given, and the weighted average date (year) of installation shall be shown for each item except for clearing, grubbing, grading, or items in Account 12.

23. MANNER OF REPORTING CHANGES IN STRUCTURAL PROPERTY.

Each bridge, building, structure, plant, or facility referred to in Section 21 as "structural property" shall be reported separately from every other bridge, building, structure, plant, or facility, and the accessories attached thereto, or forming a part thereof, such as furniture, fixtures, equipment, and appurtenances shall be grouped

therewith and reported in appropriate units with descriptive detail as indicated in the "List of Units."

Structural property shall be reported in such a manner as to show date of installation of new facilities, date (year) of additions and betterments made to existing facilities, and date of retirements of facilities or parts thereof.

24. STRUCTURAL PROPERTY ADDITIONS AND BETTERMENTS.

In reporting additions and betterments to and retirements from structural property all changes affecting a given bridge, building, structure, plant, or facility shall be grouped under a common description of such facility or an appropriate reference to the same by page and item number of the Engineering Report. Each change shall be separately recorded thereunder in terms of the units and descriptions prescribed in the "List of Units" and the date (year) of each change shall be noted.

In reporting retirements of units designated as structural property to which additions and betterments have been added since valuation date, the net cost of such additions and betterments shall be stated separately from the costs attaching to the unit as existing on valuation date or as installed subsequently thereto.

25. STRUCTURAL PROPERTY—MAJOR RENEWALS.

When an important building or structure has been retired and replaced due to the renewal of its major portion, the retirement entry shall show all parts of the structure, including those left in place for reuse; the addition shall include such reused parts, in order that the units reported installed shall embrace all those in the facility as restored to service. Reused units and quantities must be separately stated on the report.

26. VALUATION SECTIONS.

Reports shall be prepared separately for each valuation section shown in the basic engineering report and for those since established.

Appropriate combinations of present valuation sections should be made within practical limitations, to promote facility and economy, subject to the approval of the Bureau of Valuation.

Roadway machines and other similar items may be reported "Unallocated" subject to the approval of the Bureau of Valuation.

27. MILEAGE CHANGES.

Report shall be made of all changes in track mileage divided to show separately first main track, second main track, third main track, fourth main track, etc., and yard tracks and sidings.

28. SEPARATIONS BY SHEETS OR SUBSCHEDULES.

The following groups of accounts should be reported on a single sheet or series of sheets: Accounts 1 and 71 to 77, inclusive, 2 and 39, 3 and 5, 6 and 7, 8 to 15, inclusive, 16 and 17, 18 and 19, 20 to 22, inclusive, 23 and 24, 29 and 30, 27, and 31 to 34, inclusive, 40 to 43, inclusive, and 44 to 46, inclusive.

29. MODIFICATIONS OF ITEMS AND UNITS.

Modification in the items, units, forms, and manner of reporting may be made only with the approval of the Bureau of Valuation.

PART III. SPECIAL INSTRUCTIONS FOR EQUIPMENT ACCOUNTS

30. INVENTORY GROUPS.

The instructions pertaining to the equipment accounts are based on the *group plan* of recording and reporting changes in such property.

This plan contemplates the establishment of groups of cars, locomotives, etc., hereinafter referred to as "inventory groups." A group once established should remain unaltered except to the extent of additions and betterments to individual units and the retirement of units. An inventory group for property included in the final Engineering Report shall be the group established by the Bureau of Valuation as indicated in the final Engineering Report. For equipment acquired since valuation date each class or series of like units built under uniform plans and specifications shall constitute a new inventory group except that subdivisions may be made for convenience in accounting where a series is constructed at different plants or under varying unit contract costs.

31. EQUIPMENT ACQUIRED.

Each inventory group established for equipment shall be reported separately from every other such group on B. V. Form No. 588-R with the descriptive detail outlined in the List of Units. Freight charges shall be separately reported with the place built, F. O. B. point and also the setting-up point for locomotives and receiving point for cars. The name of the vendor shall be reported for equipment purchased second hand.

For rebuilt or converted units constituting a new inventory group reference shall be made to the original group.

32. ADDITIONS AND BETTERMENTS TO AND RETIREMENTS OF UNITS.

The changes which occur in each established inventory group such as additions, betterments, and retirements made since valuation date or since the group was established shall be reported on B. V. Form No. 588-R or subschedule B, sample of which is attached hereto and made a part hereof. There shall be recorded and reported the data indicated by the captions on the subschedule in summary form for each year the current status of each group, as a whole, with respect to the number of units at the end of the year and the changes during the year. There shall be reported in column K a description of major additions and betterments applied during the year or period. (See also section 29.) Symbols may be used to describe such additions and betterments.

PART IV. SPECIAL INSTRUCTIONS FOR MISCELLANEOUS PHYSICAL PROPERTY

33. SUBSCHEDULE M.

On B. V. Form No. 588, subschedule M, sample of which is attached hereto and made a part hereof, there shall be reported the changes in the physical property that is owned and "held for purposes other than those of a common carrier," including the additions to, and improvements of such property during the period and the sales, transfers, abandonments, or other dispositions made of such property or any part of it during the same interval.

The information reported shall be as prescribed by subschedule M and shall be grouped as may be appropriate under the following headings that shall be inserted upon the form:

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common-carrier purposes.
4. Noncarrier improvements upon lands belonging to others.
5. Assessments for public improvements applicable to noncarrier lands shall be reported by lump sums for each year.

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SUPPLEMENT NO. 6 TO VALUATION ORDER NO. 3, SECOND REVISED ISSUE

ORDER TO GOVERN THE
PREPARATION AND FILING OF B. V. FORMS
NOS. 587 AND 589 AND CANCELLATION OF
SUPPLEMENT NO. 1 TO VALUATION ORDER
NO. 3, SECOND REVISED ISSUE

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT



Effective January 1, 1930



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1930

ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 4th day of April, A. D. 1930

The subject of reporting changes in physical property upon forms like B. V. Form 587 and B. V. Form 589 in conformity with sections 20 and 22, respectively, of the "regulations and instructions" referred to and approved by the commission in valuation order No. 3, second revised issue, and reporting changes in noncarrier property in conformity with supplement No. 1 to valuation order No. 3, second revised issue, by every common carrier subject to the provisions of the act to regulate commerce being under consideration:

It is ordered, That section (20) of the "regulations and instructions to govern the recording and reporting of all extensions and improvements, or other changes in physical property of every common carrier," referred to, and approved by the commission, in valuation order No. 3, second revised issue, be, and the same is hereby, amended and changed to read as follows:

SEMIANNUAL STATEMENT OF EQUIPMENT COMPLETION REPORTS

(20) As of June 30 and December 31 of each year, carriers shall list upon forms like B. V. Form 587 the equipment completion reports that have been prepared during the six-month periods ending upon those dates, and shall file the same with the commission within 60 days after the close of the periods named, beginning with the period ending June 30, 1919: *Provided,* That, upon application to and with the approval of the Director of the Bureau of Valuation carriers may be relieved from preparing and filing such lists for any period or periods for which complete reports are filed upon forms like B. V. Form 588.

Upon request of the commission carriers shall furnish to the commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 587, such lists of completed projects as it may deem necessary.

It is further ordered, That section (22) of the "regulations and instructions to govern the recording and reporting of all extensions and improvements, or other changes in physical property of every

common carrier," referred to, and approved by the commission, in valuation order No. 3, second revised issue, be, and the same is hereby, amended and changed to read as follows:

ANNUAL STATEMENT OF CHARGES AND CREDITS TO THE INVESTMENT ACCOUNT FOR PROPERTY BROUGHT INTO OR RETIRED FROM OPERATION

(22) Upon forms like B. V. Form No. 589 carriers shall prepare annually and file with the commission statements that shall show for each valuation section within each State and Territory and the District of Columbia the charges for property placed in operation and the credits for property retired from operation that have affected the investment in road and equipment during the year for which the statement is prepared. The amounts reported shall be taken from the Record of Property Changes. Carriers inventoried as of June 30, 1914, shall report for the fiscal years ending June 30, 1915, 1916, and 1917; carriers inventoried as of June 30, 1915, shall report for the fiscal years ending June 30, 1916 and 1917; carriers inventoried as of June 30, 1916, shall report for the fiscal year ending June 30, 1917; and each such carrier shall file a report for the six months ended December 31, 1917, and for each succeeding fiscal year ending December 31 thereafter. Carriers inventoried as of June 30, 1917, and any June 30 subsequent to that date shall file a report for the first six months ending December 31 subsequent to date of inventory and for each succeeding fiscal year ending December 31 thereafter. The statements for the periods between the date of valuation and December 31, 1918, shall be filed with the commission as soon as they can be prepared. After December 31, 1919, the statements required shall be filed with the commission within 90 days after close of the period for which they are prepared: *Provided*, That, upon application to and with the approval of the Director of the Bureau of Valuation, carriers may be relieved from preparing and filing such statements for any period or periods for which complete reports are filed upon forms like B. V. Form 588.

It is further ordered, That supplement No. 1 to valuation order No. 3, second revised issue, effective September 1, 1920, be, and the same is hereby cancelled.

And it is further ordered, That this order shall be effective on and after January 1, 1930.

By the commission.

[SEAL.]

GEORGE B. MCGINTY,

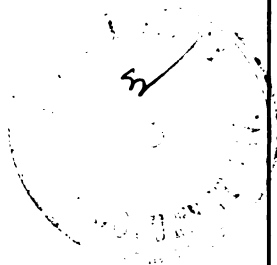
-----,
Secretary.

REVISED SUPPLEMENT NO. 6 TO VALUATION ORDER NO. 3
SECOND REVISED ISSUE

ORDER TO GOVERN THE
PREPARATION AND FILING OF B. V. FORMS
NOS. 586, 587, AND 589 AND CANCELLATION
OF SUPPLEMENT NO. 1 TO VALUATION
ORDER NO. 3, SECOND REVISED ISSUE

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
INTERSTATE COMMERCE ACT

Effective January 1, 1933



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1932

ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, Division 1, held at its office in Washington, D. C., on the 25th day of November, A. D. 1932

The subject of reporting changes in physical property upon forms like B. V. Form 586, B. V. Form 587, and B. V. Form 589 in conformity with sections 19, 20, and 22, respectively, of the "regulations and instructions" referred to and approved by the commission in valuation order No. 3, second revised issue, and reporting changes in noncarrier property in conformity with supplement No. 1 to valuation order No. 3, second revised issue, by every common carrier subject to the provisions of the act to regulate commerce being under consideration:

It is ordered, That section (19) of the "regulations and instructions to govern the recording and reporting of all extensions and improvements, or other changes in physical property of every common carrier," referred to, and approved by the commission, in valuation order No. 3, second revised issue, be, and the same is hereby amended and changed to read as follows:

SEMIANNUAL STATEMENT OF ROADWAY COMPLETION REPORTS

(19) As of June 30 and December 31 of each year, carriers shall list upon forms like B. V. Form 586 the roadway completion reports that have been prepared during the six-month periods ending upon those dates, and shall file the same with the commission within 60 days after the close of the periods named, beginning with the period ending June 30, 1919: *Provided*, That, upon application to and with the approval of the Director of the Bureau of Valuation carriers may be relieved from preparing and filing such lists for any period or periods for which complete reports are filed upon forms like B. V. Form 588.

Upon request of the commission carriers shall furnish to the commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 586, such lists of completed projects as it may deem necessary.

It is further ordered, That section (20) of the "regulations and instructions to govern the recording and reporting of all extensions and improvements, or other changes in physical property of every

common carrier," referred to, and approved by the commission, in valuation order No. 3, second revised issue, be, and the same is hereby, amended and changed to read as follows:

SEMIANNUAL STATEMENT OF EQUIPMENT COMPLETION REPORTS

(20) As of June 30 and December 31 of each year, carriers shall list upon forms like B. V. Form 587 the equipment completion reports that have been prepared during the six-month periods ending upon those dates, and shall file the same with the commission within 60 days after the close of the periods named, beginning with the period ending June 30, 1919: *Provided*, That, upon application to and with the approval of the Director of the Bureau of Valuation carriers may be relieved from preparing and filing such lists for any period or periods for which complete reports are filed upon forms like B. V. Form 588.

Upon request of the commission carriers shall furnish to the commission, for the period between the date as of which the property was inventoried and December 31, 1918, upon forms similar to B. V. Form No. 587, such lists of completed projects as it may deem necessary.

It is further ordered, That section (22) of the "regulations and instructions to govern the recording and reporting of all extensions and improvements, or other changes in physical property of every common carrier," referred to, and approved by the commission, in valuation order No. 3, second revised issue, be, and the same is hereby, amended and changed to read as follows:

ANNUAL STATEMENT OF CHARGES AND CREDITS TO THE INVESTMENT
ACCOUNT FOR PROPERTY BROUGHT INTO OR RETIRED FROM OPERATION

(22) Upon forms like B. V. Form No. 589 carriers shall prepare annually and file with the commission statement that shall show for each valuation section within each State and Territory and the District of Columbia the charges for property placed in operation and the credits for property retired from operation that have affected the investment in road and equipment during the year for which the statement is prepared. The amounts reported shall be taken from the Record of Property Changes. Carriers inventoried as of June 30, 1914, shall report for the fiscal years ending June 30, 1915, 1916, and 1917; carriers inventoried as of June 30, 1915, shall report for the fiscal years ending June 30, 1916 and 1917; carriers inventoried as of June 30, 1916, shall report for the fiscal year ending June 30, 1917; and each such carrier shall file a report for the six months ended December 31, 1917, and for each succeeding fiscal year ending December 31 thereafter. Carriers inventoried as of June 30, 1917, and any June 30 subsequent to that date shall file a report for the first six months ending December 31 subsequent to date of inventory and for each succeeding fiscal year ending December 31 thereafter. The statements for the periods between the date of valuation and December 31, 1918, shall be filed with the commis-

sion as soon as they can be prepared. After December 31, 1919, the statements required shall be filed with the commission within 90 days after close of the period for which they are prepared: *Provided*, That, upon application to and with the approval of the Director of the Bureau of Valuation, carriers may be relieved from preparing and filing such statements for any period or periods for which complete reports are filed upon forms like B. V. Form 588.

It is further ordered, That supplement No. 1 to valuation order No. 3, second revised issue, effective September 1, 1920, be, and the same is hereby cancelled.

And it is further ordered, That this order shall be effective on and after January 1, 1933.

By the commission, division 1.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.



IC 1. vol. 5:3 ^{supp. 7}

SUPPLEMENT No. 7 TO VALUATION ORDER No. 3, SECOND REVISED ISSUE

LIST OF UNITS

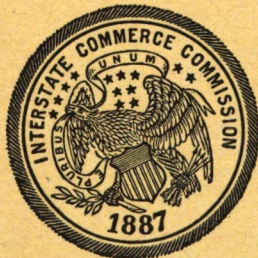
FOR USE OF TELEGRAPH AND CABLE COMPANIES
(EXCLUSIVE OF WIRELESS TELEGRAPH COMPANIES)
IN THE PREPARATION OF

COMPLETION REPORTS

AND THE

RECORD OF PROPERTY CHANGES

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF
THE INTERSTATE COMMERCE ACT



EFFECTIVE JANUARY 1, 1932



LIST OF UNITS

FOR USE OF TELEGRAPH AND CABLE COMPANIES
(EXCLUSIVE OF WIRELESS TELEGRAPH COMPANIES)
IN THE PREPARATION OF

COMPLETION REPORTS

AND THE

RECORD OF PROPERTY CHANGES

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF
THE INTERSTATE COMMERCE ACT

EFFECTIVE JANUARY 1, 1932



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1931

SUPPLEMENT NO. 7 TO VALUATION ORDER NO. 3

SECOND REVISED ISSUE

INTERSTATE COMMERCE COMMISSION

WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a General Session of the INTERSTATE COMMERCE COMMISSION, DIVISION 1, held at its office in Washington, D. C., on the 24th day of April, A. D. 1931

Valuation Order No. 3, Second Revised Issue, covering the regulations and instructions to govern the recording and reporting of all extensions and improvements or other changes in physical property of every common carrier subject to the Interstate Commerce Act, provides in section 17, page 10 thereof, that such carriers shall record on completion reports the details of each change affecting roadway property and equipment turned over to, or retired from, operation and of common carrier property transferred from one owner to another; section 18, page 11 thereof, provides that such carriers shall establish a record of the changes that have been made in the physical property since the date fixed for the basic inventory of the property in accordance with certain requirements.

Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, provides a list of units for use of carriers in the preparation of completion reports and the record of property changes by all carriers subject to the Interstate Commerce Act.

It appearing that the arrangement by primary accounts of the list of units for use of carriers in the preparation of completion reports and the record of property changes as prescribed by Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, is applicable to rail carriers rather than to telegraph and cable companies, for which the Commission has prescribed a separate and different uniform system of accounts; Now, therefore, for the purpose of establishing a uniform manner of recording and reporting of extensions and improvements or other changes in the physical property of telegraph and cable companies (exclusive of wireless telegraph companies):

It is ordered, That each and every such carrier, and each and every receiver, or operating trustee of any such carriers, be, and is hereby required, to record such changes of property subsequent to December 31, 1931, in accordance with the list of property units attached hereto and made a part hereof.

By the Commission, Division 1.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

INTERSTATE COMMERCE COMMISSION

BUREAU OF VALUATION

LIST OF UNITS TO BE USED IN CONNECTION WITH VALUATION ORDER NO. 3, SECOND REVISED ISSUE

The units referred to herein are those prescribed for use of telegraph and cable companies (exclusive of wireless telegraph companies) in the preparation of Completion Reports and the Record of Property Changes, and are effective as of January 1, 1932.

It is the purpose and intent of this order that all principal or substantial items of property shall be recorded in conformity with the list of units herein prescribed. Items of relatively minor importance and value and not susceptible of being classified in terms of the units herein prescribed shall be grouped under each primary account and recorded as "Miscellaneous Associated Items." The bare material cost of such items shall be separately recorded as a total for each account in the Completion Reports and the Record of Property Changes.

The items and units listed are not to be considered as excluding from an account additional substantial items which are omitted from the list. Where additional units are desired in a given account, appropriate designations may be selected, preferably from the list in other accounts or from Supplement No. 4.

If type symbol designations are used as descriptive of the character and size of items, complete and detail description of what comprises each new type shall be prepared, and shall be filed with and be subject to the approval of the Bureau of Valuation.

Additional descriptive information which is thought to have a material bearing on the cost of an article should be shown. Additional detail or subdivision of units may be shown on the Completion Reports, provided proper summarization is made in terms of the units in this list.

In the following list of units, the phrases shown in parentheses after each item are indicative of the descriptive information required and the subdivision by classes for each item.

All fixed property must be reported by valuation sections and land and buildings by accurate location within a valuation section. Where necessary to supplement descriptions, this should be done by reference to available plans and specifications, or by sketches or photographs.

Except as hereinbefore specified, all retirements shall be stated in items and units that conform to the engineering report, or to the Record of Property Changes if installed under Valuation Order No. 3.

Materials salvaged from property retired when reused shall be designated as "secondhand." Parts of a structure left in place and reused in connection with property retired and replaced shall be designated as "reused." In its application this rule shall be restricted to changes in property involving consequential amounts.

ACCOUNT 204. RIGHT OF WAY

Item		Unit
Right of way—Identify by map or suitable description giving location. Give analysis of total cost.....		Miles, Acres, or Sq. Ft.

ACCOUNT 205. LAND

Land—Identify by map or parcel number. Give analysis of total cost showing separately cost of land, cost of improvements (estimated if not known), attorney's fees, and similar items.....		Acre, or Sq. Ft.
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ACCOUNT 206. BUILDINGS

Item	Unit
Buildings—Give location, brief description, and dimensions of each building. Reference to available plans and specifications for important structures should be shown.....	Each.

ACCOUNT 207. TELEGRAPH EQUIPMENT

Independent telegraph office (main or branch)—Location of office with listing and description of the various items of equipment.....	Each, or as appropriate for the item.
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Offices in railroad stations—List and describe the various items of equipment for all offices in a valuation section.....	Each, or as appropriate for the item.
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NOTE.—Large relay repeater offices to be stated separately.

ACCOUNT 208. MESSENGER EQUIPMENT

Independent telegraph office—Location of office with listing and description of the various items of equipment.....	Each, or as appropriate for the item.
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Subscribers' call boxes—Type (includes the call box and all associated equipment and interior wiring on subscribers' premises up to the point where the interior wiring is attached to the outside wiring, or as in the case of an office building, to a common cable which serves other subscribers on the premises).....	Each.
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Messenger uniforms.....	Each garment.
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ACCOUNT 209. OTHER EQUIPMENT OF TELEGRAPH OFFICES

Independent telegraph office (main or branch)—Location of office with listing and description of the various items of equipment.....	Each, or as appropriate for the item.
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Offices in railroad stations—List and describe the various items of equipment for all offices in a valuation section.....	Each, or as appropriate for the item.
---------------------------------------------------------------------------------------------------------------------------	---------------------------------------

NOTE.—Large relay or repeater offices to be stated separately.

ACCOUNT 210. SUBSCRIBERS' EQUIPMENT

Subscribers' installation—List separately, printer, Morse, telephone, ticker and time service installations.....	Each.
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NOTE.—The unit shall include all the equipment and the wiring up to the point where the inside wiring is attached to the outside lines or to a common cable serving a building, as in the case of Account 208, Messenger Equipment.

ACCOUNT 211. POLE LINES

Item	Unit
Poles (length, material, class, or size, and treatment; if poles are purchased by "top diameter" instead of "class," give the "top diameter"; if butts are treated with creosote by the standard open-tank method, designate as "butt treated" any other treatment to be described)-----	Each.
Pole settings (length of pole and kind of digging such as earth or rock that requires blasting, or swamp soil that is permanently saturated with water, describe unusual conditions such as exceptionally hard or soft soil, loose rock, etc.)----	Each.
Crossarms, in place, including braces and fastenings (length in feet), size of type and material; "Type W" is 3" × 4¼", the size usually used with steel pins, and "Type S" is 3¼" × 4¼", the size usually used with 1¼" wood pins; each individual crossarm shall be shown, whether it is placed singly or as one of the crossarms comprised in a "double arm")-----	Each.
Pins, steel, size and type-----	Each.
Pins, wood, size and type-----	Each.
Brackets, wood, pole, size and type, including spikes for attaching-----	Each.
Brackets, iron, pole, size and type, including screws for attaching-----	Each.
Transposition brackets, size and type (including pins and attachments; state number of pins)-----	Each.
Guys, including guy clamps (show number of guys, size, and material if other than steel; standard guy strand may be described by giving its breaking weight as 4,000 lbs., 6,000 lbs., 10,000 lbs., or 16,000 lbs.)-----	Each.
Anchors, anchorage complete (anchorage or the structures to which the guy is attached may be separated by types as follows: "Type H" to another pole, guy stub, tree or building; "Type A" to buried anchor including log; "Type R" to rock eyebolt; give size of rod, and if patent anchors give description)-----	Each.
Special fixtures, such as river crossings, towers, bridge fixtures, etc. (list separately and describe individually; do not include simple fixtures)-----	Ea. h.
Butt treatments (covers butt treatments of poles subsequent to purchase; describe treatment)-----	Each.
Tree trimming-----	Miles trimmed.
Clearing right of way-----	Miles and width cleared.
Subscribers' installations—List separately, call box, printer, Morse telephone, ticker and time service installations-----	Each.

NOTE.—Typical items of property which may be included in this account under the heading "Miscellaneous Associated Items" are:

- Break irons.
- Double arms (the additional cost thereof).
- Ground braces.
- Guard screens (or sets).
- Guy guards.
- Lightning rods.

ACCOUNT 211. POLE LINES—Continued

Item	Unit
Mechanical protection (hub guards, crib guards, or wire wound).	
Painting poles.	
Poles stencilled (painted or metal characters).	
Poles stepped.	
Self-supporting fixtures.	
Simple fixtures.	
Special braces (extension, vertical or back brace).	
Special foundations other than those included in major units.	
Settings in sidewalks or other types of pavements (the additional cost thereof).	
Strain insulators.	
Wall or special brackets.	
Other miscellaneous items not included in major units.	

ACCOUNT 212. AERIAL CABLE

Cable (kind of cable, size and gauge of conductor, number of single conductors or pairs of conductors or number of quads of each size of conductors, kind of insulation, and kind of sheath; give specification or code number if possible. Includes potheads, splicing, placing and miscellaneous associated items. Describe any special features).....	Lineal Ft.
Cable suspension, includes fastenings and cable hangers; (show material and size of messenger wire; messenger wire may be described by giving its breaking weight as 4,000 lbs., 6,000 lbs., 10,000 lbs., or 16,000 lbs.).....	Lineal Ft.
Cable boxes (show size and kind; describe briefly the equipment therein and whether equipped with balcony or pole seat). Unit to include equipment such as arresters, balconies, binding posts, bridle rings, carbon blocks, connecting blocks, cross connecting rings, cut-outs, electrolysis protection, fanning strips, fuses and fuse mounting, ground rods and wires, jumper wire, mechanical protection, micas, porcelain tubes, pole seats, protector blocks, protector mountings, terminal blocks, terminal heads, and terminal racks..	Each.

ACCOUNT 213. AERIAL WIRE

Copper, H. D., bare, includes insulators, sleeves, and tie wires (standard insulators are double petticoat glass; if other than standard give description; give size and gage or weight per mile. Brown & Sharpe gage is usually used, although the following are also used: # 8 BWG, weight 435 lbs. per mile; # 12 NBS, weight 172 lbs. per mile; # 7½ B&S, weight 300 lbs. per mile).....	Mile.
Iron wire, galvanized, bare, including insulators and tie wires (give size and gage; Birmingham wire gage BWG is almost universally used; EBB grade is standard and if BB grade is used, so state).....	Mile.
Copper-clad wire, bare (same as copper, H. D., bare except that if the "grade" of the wire is other than the 40% conductivity usually used, the per cent of conductivity should be shown).....	Mile.

ACCOUNT 213. AERIAL WIRE—Continued

Item	Unit
Bronze wire, bare (give size and gage), includes insulators and tie wires-----	Mile.
Insulated wire, weatherproof, including insulators and tie wires (show material, size, gage of conductor, and whether single, double, or triple braid)-----	M. Ft.
NOTE.—This item does not include wire associated with subscribers' installations.	
Insulated wire, rubber covered, including insulators and tie wires (show material, size, gage of conductor, whether single conductor or twisted pair, describe any special features regarding rubber insulation or weatherproof braid)-----	M. Ft.
NOTE.—This item does not include wire associated with subscribers' installations.	
Subscribers' installations—List separately, call box, printer, Morse, telephone, ticker, and time-service installations----	Each.
Transpositions (physical; phantom)-----	Each.
Dry spot boxes (including associated items)-----	Each.

ACCOUNT 214. UNDERGROUND CONDUIT

Underground conduit (plans for all except small jobs should be available).	
Conduit (show feet of trench for each different structure of conduit, showing kind, size, material and number of ducts; also fully describe the protection of ducts by concrete or creosoted plank; describe any unusual features in depth of trench, rock or swamp digging, under railroad tracks, etc.)-	Duct. Ft.
Manholes, complete (state material and thickness of walls, roof, and floor, shape and inside dimensions, size and weight of frame and cover; note sump or sewer connection, number and description of cable supports, pull-in irons and any unusual features)-----	Each.
Paving (description and thickness and give any unusual features required by local laws)-----	Sq. Yd.

ACCOUNT 215. UNDERGROUND CABLE

Underground cable (furnish same information as for Account 212, Aerial Cable, describing special features, if any)-----	Lineal Ft.
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ACCOUNT 216. SUBMARINE CABLE

Submarine cable (furnish same information as for Account 212, Aerial Cable, and in addition whether single or double armor. Describe any special features regarding fastenings of shore ends, shore ends laid in trench, dredging, terminals, pot-heads, cable house, etc. Each installation should be separately listed and described)-----	Each installation.
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ACCOUNT 217. PNEUMATIC TUBES

Pneumatic tubes (kind of material, inside diameter, thickness of wall or weight per foot); unit includes sleeves, flange couplings, bends, insulating joints, expansion joints, special mechanical protection, etc-----	Lineal Ft.
NOTE.—For encasement, use units provided for Account 214, Underground Conduit.	

ACCOUNT 218. FLOATING EQUIPMENT

Floating equipment (kind, builder, and appropriate description) Each.

ACCOUNT 219. RAILWAY EQUIPMENT

Item	Unit
Steam locomotives, complete (passenger, freight, or switch service, kind, Whyte symbols, cylinder size, saturated or superheated steam, total light weight of engine and tender) ..	Each.
Freight-train cars (subclass; body and under frame of steel, wood or composite; capacity, length over end sills, and kind of trucks)	Each.
Passenger-train cars (subclass; length over end sills, capacity in passengers or pounds, kind of body, underframe and trucks) ..	Each.
Tank cars (subclass; body and underframe of steel, wood, or composite; capacity; length over end sills and kind of trucks) ..	Each.
Other railway equipment (describe as appropriate for the item) ..	Each.

ACCOUNT 220. CABLE EQUIPMENT

For appropriate units, see Account 207, Telegraph Equipment.

ACCOUNT 221. OTHER EQUIPMENT OF CABLE OFFICES

For appropriate units, see Account 209, Other Equipment of Telegraph Offices.

ACCOUNT 222. CABLE LINES

For appropriate units, see Accounts 211, 212, 213, 214, 215, and 216, the corresponding land line accounts.

ACCOUNT 223. CABLE FLOATING EQUIPMENT

Cable floating equipment (kind, builder, and general description)

Each.

ACCOUNT 224. OFFICE FURNITURE AND FIXTURES

Office (location of building and listing and description of the various items of equipment of office furniture and fixtures assignable to this account)

Each, or as appropriate for the item.

ACCOUNT 225. GENERAL SHOP EQUIPMENT

Give location of shop.

Machines, complete with drive, excluding foundation (kind, maker, description, special attachments, size or capacity, and weight if known)

Each.

Foundations for machines, when not a part of the building (state kind and cubic yards)

Each.

Line shafting, including couplings, hangers, and supports (kind, diameter, and length)

Lot.

Pulleys (material, diameter, kind, width, and number)

Lot.

Belting (material, thickness, width, and length)

Lot.

Important tools (kind, size, and drive)

Each.

Engines and turbines (kind, maker, size, horsepower, R. P. M., capacity, and weight if known)

Each.

Boilers, complete, including setting breeching or flue, mechanical stoker, forced-draft installations, superheaters, etc.

Each.

Item	Unit
ACCOUNT 225. GENERAL SHOP EQUIPMENT—Continued	
Generators, convertors, etc. (kind, maker, size, R. P. M., capacity, and weight if known).....	Each.
Air compressors, complete (kind, maker, size, R. P. M., capacity, and weight if known).....	Each.
Condensers, including pumps and special fittings (maker, size, kind, capacity, and weight if known).....	Each.
Transformers, switchboards, switches, interior cables, lighting protection, etc.....	Each.
Piping, including fittings and valves (kind and size).....	Lineal Ft.

ACCOUNT 226. GENERAL STORE EQUIPMENT

Give location of store—Describe equipment, such as movable counters, movable shelving, and other movable equipment of like nature.....	Each, or other appropriate designation.
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ACCOUNT 227. GENERAL STABLE AND GARAGE EQUIPMENT

Show location, kind, maker, and other appropriate descriptions.	Each.
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ACCOUNT 228. GENERAL TOOLS AND IMPLEMENTS

Portable testing apparatus and valuable tools and implements devoted to maintenance and constructions and not provided for in equipment accounts. Give location and description...	Each, or other appropriate designation.
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ACCOUNT 200. ORGANIZATION

ACCOUNT 201. FRANCHISES

ACCOUNT 202. PATENT RIGHTS

ACCOUNT 203. OTHER INTANGIBLE CAPITAL

ACCOUNT 229. INTEREST DURING CONSTRUCTION

ACCOUNT 230. UNDISTRIBUTED ENGINEERING AND SUPERINTENDENCE

ACCOUNT 231. UNDISTRIBUTED LAW EXPENSE

ACCOUNT 232. TAXES DURING CONSTRUCTION

ACCOUNT 233. MISCELLANEOUS CONSTRUCTION EXPENDITURES

Under these accounts there shall be recorded descriptive details which shall clearly set forth the character and the nature of the items, and in such particularity as to distinguish between payments for service, for supplies consumed and for inventoriable property. The plan (if any) adopted for amortization of any of these accounts should be stated.

When any items of expenditures similar to the above have been included in any plant and equipment account as part of the cost of any specific property, such amounts shall be separately stated in the primary account and its nature shall be appropriately described.

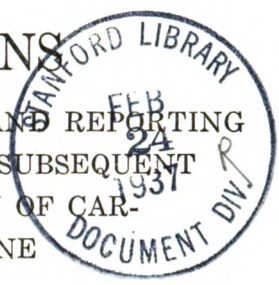


IC 1. vol. 5:3 ^{supp. 8}

SUPPLEMENT No. 8 TO VALUATION ORDER No. 3
SECOND REVISED ISSUE

INSTRUCTIONS

TO GOVERN THE RECORDING AND REPORTING
OF CHANGES IN PROPERTY SUBSEQUENT
TO DATE OF VALUATION OF CAR-
RIERS BY PIPE LINE



AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19a OF THE
ACT TO REGULATE COMMERCE

EFFECTIVE JANUARY 1, 1937



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1936

SUPPLEMENT No. 8 TO VALUATION ORDER No. 3
INTERSTATE COMMERCE COMMISSION
WASHINGTON

MODIFYING AND SUPPLEMENTAL ORDER

At a session of the Interstate Commerce Commission, Division 1, held at its office in Washington, D. C., on the 7th day of November, A. D. 1936.

Valuation Order No. 3, Second Revised Issue, provides that every common carrier subject to the Interstate Commerce Act shall record and report changes in physical property in accordance with regulations, instructions and forms thereby prescribed; Revised Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, provides a list of units for use of all such carriers in the preparation of completion reports and the record of property changes; Revised Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, prescribes instructions to govern the preparation by all such carriers of reports of property changes on B. V. Forms Nos. 588-R, and directs the filing of the same with the Commission within 90 days from the date prescribed by the Director, Bureau of Valuation; Valuation Order No. 3, Second Revised Issue, in Par. 23 of General Instructions, provides:

The form of the records and reports herein prescribed are those applicable to steam roads only, and the instructions governing the use of those records and reports have been expressed in terms that are likewise applicable to steam roads only. Nevertheless, the records and reports prescribed and the instructions governing them, after suitable modification to adapt them to the varying terminology and arrangement of the accounting classifications prescribed by the Commission, shall apply with equal force to all common carriers that are subject to the act to regulate commerce.

It appearing that the arrangement by accounts of the list of units prescribed by Revised Supplement No. 4 to Valuation Order No. 3, Second Revised Issue, and the instructions to govern the preparation and filing of B. V. Form 588-R prescribed by Revised Supplement No. 5 to Valuation Order No. 3, Second Revised Issue, are applicable to common carriers by rail and not appropriate for use by pipe line carriers for which the Commission has prescribed a separate and different uniform system of accounts;

Now, therefore, in order to provide appropriate instructions to govern the recording and reporting of changes in the physical property of common carriers by pipe line subject to the Interstate Commerce Act;

It is ordered, That each and every such carrier or receiver or operating trustee of any such carrier be, and is hereby, required to record such property changes subsequent to the date fixed for the basic inventory of its property, in accordance with the provisions of Valuation Order No. 3, Second Revised Issue, and the list of property units included in the detailed instructions attached hereto and made a part hereof, entitled "Instructions to Govern the Preparation of B. V. Form No. 588-R by Pipe Line Carriers";

It is further ordered, That each and every such carrier, or receiver or operating trustee of any such carrier, shall make the reports to the Commission of property changes on B. V. Form No. 588-R required by Valuation Order No. 3, Second Revised Issue, in accordance with the aforesaid detailed instructions. Reports shall cover such period from the date of the basic inventory, or of any previous report, as may be fixed by the Director, Bureau of Valuation, and shall be filed within 90 days from the date prescribed by him.

And, it is further ordered, That January 1, 1937, be, and the same is hereby, fixed as the date on which this order shall become effective. By the Commission, Division 1.

[SEAL]

GEORGE B. MCGINTY, *Secretary.*

INSTRUCTIONS TO GOVERN THE PREPARATION OF B. V. FORM NO.
588-R BY PIPE LINE CARRIERS

PART I—GENERAL INSTRUCTIONS

1. *Form of report.*—Upon form like B. V. Form 588-R, size 11" x 17" (see Appendix A), the carrier shall file with the Commission, in duplicate, with one copy carbon-backed, statements that will show for each valuation section:

(a) A list of property added since the inventory or since the date of any such previous list and its cost.

(b) A list of property retired or released since the inventory or since the date of any such previous list and its cost.

2. *Property added.*—Property added shall be reported separately from property retired and by actual "in place" quantities in terms of the units shown in the "List of Units", Part IV, with descriptive detail to conform with that therein prescribed.

3. *Cost of property added.*—The amounts reported as the cost of property added shall be those that affect the "Carrier Property Accounts", exclusive of Accounts 191 and 192. Costs shall be allocated to each parcel of land, unit of equipment or machinery, building or other structure, except that recurring items having the same capacity, dimensions and description may be grouped and the total cost reported as a single entry. For the primary accounts containing only property classified as mass property, the total cost for the account only need be shown. In every case where the unit of reporting is "Lot", the cost applicable thereto shall be stated.

4. *Property retired.*—Property retired shall be reported separately from property added and in terms of the units shown in the "List of Units" with descriptive details to conform with those therein prescribed, except that property included in the Commission's inventory and subsequently retired may be stated in terms of the units shown therein. The retirement of a complete structure or unit of equipment separately shown in such inventory need be described only to the extent necessary to permit identification of such structure or unit in the inventory.

5. *Retirement quantities.*—In reporting retirements of property which was included in the inventory of the Commission, the quantities thereof shall agree with the quantities included in the inventory.

In reporting retirements of property added subsequent to the inventory of the Commission, the quantities thereof shall conform with the record of the installation of such property as previously reported on Form 588-R.

6. *Costs applicable to property retired, other than land and rights of way.*—The costs to be reported applicable to property retired shall be the book cost thereof and shall be reported in Column 11 on forms like B. V. Form 588-R.

In determining the cost of property retired, when it is impracticable, because of the relatively large number and small size of the units, to determine the specific book cost thereof, average book cost may be used.

7-A. *Lands and rights.*—Changes in lands and rights owned or used for the purposes of a common carrier, including acquisitions, retirements, relinquish-

ments, sales or other transfers, shall be reported on B. V. Form 588-R, Sub-schedule L-P (sample attached). This subschedule shall be filed in duplicate with one copy carbon-backed. On Subschedule L-P there shall be shown in column captioned "Remarks" for lands or rights acquired a statement of the specific uses to which such property has been put, and for lands or rights retired, transferred or relinquished from carrier use, the disposition thereof, such as sales, transfers to noncarrier, reversions, et cetera. Lands shall be designated by the map number and parcel number shown therefor in the land inventory if included therein, or by the map number and parcel number assigned to the land acquired subsequent to such inventory, as may be appropriate. Maps prepared in accordance with the specifications of Valuation Order No. 26 showing all additions owned or used for the purposes of a common carrier shall be submitted with Subschedule L-P. Retirements of portions of land parcels included in the original inventory, or in reports filed in compliance with this order, shall be indicated on copies of the original maps. Maps will not be required where an entire parcel, previously reported, is retired.

Where maps already in existence contain, in the opinion of the Bureau of Valuation, the necessary information in such form that it is reasonably available, these will be accepted.

Assessments for public improvements applicable to lands owned or used for common-carrier purposes shall be reported on Subschedule L-P allocated to the parcel affected.

7-B. *Rights of way.*—Changes in rights of way need be reported only by giving a general description, together with the total cost for a valuation section.

8. *Costs applicable to land and rights.*—The costs to be reported for lands and rights acquired or retired shall be the cost at the date of dedication to public use. Incidental costs of lands or rights shall be reported separately from the bare cost of lands or rights, and in the case of lands or rights retired there shall be reported also, and separately, the amount entered in the "Carrier Property Accounts."

9. *Property transferred from carrier use to noncarrier classification and vice versa.*—In reporting changes in carrier property, transfers from noncarrier to carrier use shall be considered additions, and transfers from carrier to non-carrier use shall be considered retirements, and conversely when reporting for noncarrier property.

10. *Jointly owned property and joint projects.*—Changes in jointly owned or jointly constructed property shall be reported separately from other property changes. The total quantities and total cost of the project shall be reported and the amount applicable to each primary account shown in the description column of form like B. V. Form 588-R, as shall also the names of the owning or participating companies, individuals, or political subdivisions, with the proportions owned and amounts contributed by each. The costs to be entered under the heading "Property Added" or "Property Retired" shall be the portion only of the total cost borne by the company for which the report is made.

11. *Changes made in or to property of other common carriers.*—Where one carrier assumes the cost of a change upon another carrier's property, or where one or more carriers participate with the owner in the cost of a change in the latter's property, the full details of the property units involved and their cost shall be reported separately from other property changes and the facts as to ownership and use shall be stated.

12. *Property acquired through purchase from another common carrier or through merger, consolidation, or reorganization.*—Pursuant to Sections 10 and 11 of Valuation Order No. 3, the changes made in the property during the interval between the date it was inventoried to the former owner and the date

transferred to the vendee shall be reported separately from the changes made in such property subsequent to its acquisition. In addition to such changes, there shall be reported separately a statement of the property acquired, together with the money outlay for constructing and improving such property, including a statement of the amounts representing the difference, between the cost of acquisition and such money outlay, in the Convenience Account styled "Difference between the price paid for property acquired and the money outlay for construction and improvement of that property", and also a statement describing the manner in which the money outlays were ascertained and the basis of distribution among the Primary Accounts that are applicable to property.

If the property has been acquired from individuals, firms, corporations, or others not common carriers, the statement shall show in addition to the foregoing, the manner in which the inventory of the property was determined.

13. *General expenditures.*—When items of general expenditures, such as for engineering, taxes, interest during construction, law expenses, et cetera, have been included in a particular primary account of the "Carrier Property Accounts" as a part of the cost of any specific property, such amounts shall be separately stated under each primary account and indication shall be given as to the general nature of the expense.

14. *Other changes.*—The foregoing regulations prescribe the manner of reporting property changes, the cost of which affects the "Carrier Property Accounts." The rules relating to the manner of reporting changes in miscellaneous physical property are set out in Part III. If there have been other changes which affect the condition and value of the carrier's property, such changes shall be reported separately, together with their cost, from those the cost of which affects the "Carrier Property Accounts", but in conformity with the general rules governing the reporting under those accounts, and an explanation shall be made of the accounting performed in connection with such changes.

15. *Subschedules.*—Subschedules are provided by these instructions for reporting changes in land (see Sections 7-A and 7-B) and miscellaneous physical property (see Section 23). Other subschedules may be used for reporting the foregoing and other classes of property, provided they are first approved by the Bureau of Valuation as to form and method of preparation. When subschedules are used, the total debits and total credits under each primary account shall be shown on B. V. Form 588-R and appropriate reference made to such subschedules. Subschedules shall be filed in duplicate with one copy carbon-backed.

PART II—SPECIAL INSTRUCTIONS

16. *Classes of property.*—For convenience in reporting the carrier's property, except lands and rights, shall be considered as consisting of two distinct classes.

(a) Property having a common description and which regardless of its extent or volume may be collected into a single quantity within a valuation section.

(b) Property which from its nature must be reported separately from property of like kind and characteristics and serving similar purposes.

17. *Mass property.*—Property described under (a) above shall for the purposes of this instruction be called mass property. It shall generally include line pipe, line pipe fittings, pipe line construction, and communication systems. In reporting changes in mass property, it shall be necessary only that like quantities within a valuation section be collected and reported as a single item.

18. *Structural and mechanical property.*—Property described under (b) above shall, for the purposes of this instruction, be called structural and mechanical property. It shall generally include buildings, boilers, pumping equipment, machine tools and machinery, other station equipment, oil tanks, delivery facilities, vehicles, and other work equipment. In reporting changes in such property, it is necessary that each building, boiler, machine, vehicle, or other similar equipment be reported separately, except that items of the same size, capacity, or dimension, and having a common description, may be grouped as for mass property. In reporting costs for such property, the costs shall be allocated to each building, machine, or other separate item, except that recurring items having the same capacity, dimensions and description may be grouped and the total cost reported as a single entry.

19. *Structural and mechanical property—additions to and retirements from.*—In reporting additions to or retirements from property classified as structural and mechanical property, all changes affecting a given building, structure, machine, et cetera, shall be grouped under a common description of such facility, or appropriate reference made to the same in the Commission's inventory. Each group with the cost thereof shall be reported thereunder in terms of the units and descriptions prescribed in the "List of Units" as may be appropriate. In reporting retirements of units designated as structural and mechanical property to which additions and retirements have been made since valuation date, the net cost of such additions and retirements shall be stated separately from the costs attaching to the unit as it existed on valuation date or as installed subsequently thereto.

20. *Structural and mechanical property retired and replaced.*—When a unit of such property is retired and replaced, the retirement entry shall include all parts of such unit. Reused parts, if any, shall be considered as additions and so reported. Reused parts shall be designated as such and separately stated.

21. *Valuation sections.*—Complete reports shall be prepared separately for each valuation section determined as of date of valuation and for those subsequently established.

22. *Modifications of items and units.*—Modifications in the items, units, forms, and other matters of reporting may be made only with the approval of the Bureau of Valuation.

PART III—SPECIAL INSTRUCTIONS FOR MISCELLANEOUS PHYSICAL PROPERTY

23. *Subschedule M-P.*—On Subschedule M-P (sample attached), there shall be reported the changes in the physical property that is owned and "held for purposes other than those of a common carrier", including the additions to and the improvements on such property during the period, and the sales, transfers, abandonments, or other disposition made of such property or any part of it during the same interval. This subschedule shall be accompanied by maps showing all changes in lands in accordance with the requirements prescribed under Section 7-A Lands and Rights, and Section 7-B Rights of Way, Part I.

The information shall be as prescribed on Subschedule M-P and shall be grouped as may be appropriate under the following headings that shall be inserted upon the form.

1. Unimproved noncarrier lands.
2. Improved noncarrier lands.
3. Noncarrier improvements upon land which is classified as devoted to common-carrier purposes.

- 4. Noncarrier improvements upon lands belonging to others.
- 5. Assessments for public improvements applicable to noncarrier lands shall be reported by lump sums for each year.

Companies engaged in producing, manufacturing or other operations in addition to pipe line operations shall include, in Subschedule M-P noncarrier property of their pipe line divisions only.

PART IV—LIST OF UNITS

The units referred to herein are those prescribed for the use of carriers by pipe line in the preparation of Completion Reports, Record of Property Changes, and B. V. Form 588-R.

The items and units listed are to be considered as representative only and not as excluding from any account analogous items omitted from the list. Where additional units are required in a given account, appropriate designations should be selected from the lists in other accounts.

If type symbol designations are used as descriptive of the character and size of items, a complete and detailed description of what comprises each type shall be filed with and be subject to the approval of the Bureau of Valuation.

In the following list, the phrases shown in parentheses after each item are indicative of the descriptive information required and the subdivision by class for each item.

All property shall be reported by valuation sections. Land, structural and mechanical property (except portable units, field pumps and similar units of property), must be reported by accurate location within a valuation section. When necessary to supplement description, this should be done by reference to available plans and specifications or by sketches or photographs. "Secondhand" or "reused" materials shall be so designated.

ACCOUNTS 101, 151, 171. LAND

<i>Item</i>	<i>Unit</i>
Land (identify by map and parcel number)	Acre or sq. ft.

ACCOUNTS 102, 152. RIGHTS OF WAY

Rights of way	Rod or mile.
---------------------	--------------

ACCOUNTS 103, 153. LINE PIPE

Line pipe (nominal or inside diameter, average length of joint, kind of end, material, weight per lineal foot; state if new or secondhand; state type, such as seamless, lap weld, et cetera) ..	Lin. ft.
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------

ACCOUNTS 104, 154. LINE PIPE FITTINGS

All fittings	Lot.
--------------------	------

ACCOUNTS 105, 155. PIPE LINE CONSTRUCTION

Clearing (width and kind—light, medium, or heavy)	Lin. ft.
Installing pipe (give average haul from delivery point of pipe, approximate size of ditch, character of excavation, size of pipe, whether welded or screw, whether buried or exposed) ..	Lin. ft.
Coating (size of pipe, kind of coating, number of coats of enamel, number of wrappings)	Lin. ft.
Casing under highways, railroads, et cetera (size)	Lin. ft.
River clamps (weight)	Each.

ACCOUNTS 106, 156, 176. BUILDINGS

<i>Item</i>	<i>Unit</i>
Buildings (when total cost of building, including station improvements, is less than \$1,000):	
Description (giving over-all dimensions).....	Each.
Buildings (when total cost of building, including station improvements, ranges from \$1,000 to \$5,000):	
Description (giving over-all dimensions with brief statement regarding porches, foundations, lighting, heating, and plumbing).....	Each.
Station improvements (sewers, sidewalks, fences, et cetera).....	Lot.
Buildings (when total cost of building, including station improvements, exceeds \$5,000):	
Superstructure:	
Dwellings, pump stations, offices, warehouses, et cetera (frame).....	Cu. ft.
Dwellings, pump stations, offices, warehouses, et cetera (galvanized iron).....	Cu. ft.
Dwellings, pump stations, offices, warehouses, et cetera (brick).....	Cu. ft.
NOTE. —In general, the superstructure of buildings shall be described by giving a description of:	
(a) Walls,	
(b) Roof,	
(c) Floor,	
(d) Inside finish,	
(e) Over-all dimensions (length, width, height from bottom of sill to eave line and to ridge).	
Foundation (quantities in conventional units).	
Porches, sheds, and canopies:	
Open.....	Sq. ft.
Covered.....	Sq. ft.
Covered and enclosed.....	Sq. ft.
Plumbing fixtures (do not report inside piping).....	Each.
Heating (state if from central plant or from boiler in building being reported).....	Sq.ft.of radiation.
Unit heaters (trade name and size).....	Each.
Lighting:	
Open wiring outlets.....	Each.
Conduit wiring outlets.....	Each.
Vapor proof fixtures.....	Each.
Miscellaneous:	
Any important additional items, such as elevators, large chimneys, fire escapes, and vaults, should be briefly described and their units listed.	
Pipe:	
Outside pipe (kind, size, new or secondhand).....	Lin. ft.
Septic tanks, except concrete (kind and size).....	Each.
Concrete septic tanks, pits, valve boxes, platforms, pipe racks, bridges, towers, et cetera:	
Excavation.....	Cu. yd.
Brick.....	M.
Concrete.....	Cu. yd.

<i>Item</i>	<i>Unit</i>
Concrete septic tanks, pits, etc.—Continued.	
Timber (kind)-----	M. b. m.
Structural steel-----	Cwt.
Sheet iron-----	Sq. ft.
Pipe-----	Lin. ft.
Cable-----	Lin. ft.
Fences:	
Woven wire (height), including gates and posts-----	Lin. ft.
Barb wire (number of strands), including gates and posts-----	Lin. ft.
Patented (description and height), including gates and posts-----	Lin. ft.
Sidewalks (kind and thickness)-----	Sq. ft.
Drives (kind and thickness)-----	Sq. yd.
Wells (diameter)-----	Lin. ft.
Windmills (kind, diameter of wheel, height of tower)-----	Each.
Landscaping including seeding, shrubbery, flowers, and trees--	Lot or acre.

ACCOUNTS 107, 157. BOILERS

Boilers (carrier's number, type, maker, rated horsepower and working pressure, weight, kind of setting, new or secondhand; stack—kind, diameter and height)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.

ACCOUNTS 108, 158. PUMPING EQUIPMENT

Engines (carrier's number, kind, maker, model number, rated B. H. P. and speed, horizontal or vertical; number, diameter and stroke of cylinders; air or solid injection; make and size of coupling, weight; new or secondhand)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.
Pumps—Reciprocating (carrier's number, kind, vertical or horizontal; simplex, duplex or triplex; piston or plunger, maker, model number, diameter and stroke of cylinders, kind of drive, kind of lubrication, kind and size of coupling, weight; new or secondhand)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.
Small field pumps (kind and size. Report by valuation section)-----	Each.
Pumps—Centrifugal (carrier's number, kind, maker, model number, number of stages, size, rated speed, kind of drive, kind and size of coupling, weight; new or secondhand)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.
Electric motors (carrier's number, kind, maker, rated horsepower and speed, type, form, volts, weight; starter—make, kind and size. New or secondhand)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.

ACCOUNTS 109, 159, 179. MACHINE TOOLS AND MACHINERY

Major machine tools and machinery (carrier's number, kind, make model number, size or capacity, special attachments, weight; new or secondhand)-----	Each.
Foundation (kind of masonry)-----	Cu. yd.

<i>Item</i>	<i>Unit</i>
Minor fixed machines (kind and number).....	Lot.
Portable machines (kind and number. Report by valuation section).....	Lot.
Shafting, hangers, pulleys, and belting (brief description)....	Lot.
Small tools (report by valuation section).....	Lot.

NOTE.—Major machines need be only those that cost in place \$500 or more.

ACCOUNTS 110, 160. OTHER STATION EQUIPMENT

Pipe and fittings in these accounts shall be reported in place.

No detailed description of labor costs should be given.

For list of other units for property charged to these accounts, see units as designated for like items in other accounts.

ACCOUNTS 111, 161. OIL TANKS

Oil tanks (carrier's number, capacity, dimensions, material; bolted, riveted, or welded; manufacturer, kind, and description of roof; state whether new or secondhand. Weight in pounds of steel).....	Each.
Appurtenances, other than those commonly furnished by manufacturer.....	Lot.
Fire walls and grades (state kind of material).....	Cu. yd..
Concrete.....	Cu. yd..

ACCOUNTS 112, 162. DELIVERY FACILITIES

Use units prescribed for other accounts where applicable.

Other units as follows:

Piling (number, kind, size, treated or untreated).....	Lin. ft.
Timber (size, kind, treated or untreated. To be reported, (1) 8' x 16' and up, (2) all other sizes).....	Mfbm.
Dredging.....	Cu. yd.
Paving (kind; thickness of paving and base).....	Sq. yd.
Sidewalk (kind and thickness).....	Sq. ft.
Cables (kind and size).....	Lin. ft.
Hose (kind, size, length).....	Each.
Structural steel.....	Cwt.
Sidings and spur tracks (give weight per yard of rail, state if new or secondhand).....	Track ft.

ACCOUNTS 113, 163, 183. COMMUNICATION SYSTEMS

Poles, in place (kind of material, length, top dimension; treatment, if any. State number of rock or swamp settings)....	Each.
Crossarms, including hardware (4, 6, 8, or 10-foot lengths; not necessary to list type or material).....	Each.
Double arms (number of sets of double arms; crossarms to be included with single arms).....	Each.
Pins, brackets, guys, and anchors (state briefly general type of construction, namely, steel pins, et cetera).....	Lot.
All minor changes (report by valuation section with brief description).....	Lot.

<i>Item</i>	<i>Unit</i>
Wire—kind (includes insulators, sleeves and tie wire. Report gauge, B. & S., B. W. G., or N. B. S.).....	Mile.
Cable—aerial or underground.....	Lot.
Cable—submarine (report number of pairs, gauge, insulation, sheath, single or double armor).....	Lin. ft.
Dredging (submarine cable).....	Cu. yd.
Trench excavation (submarine cable).....	Cu. yd.
Trench—conduit (report number and material of ducts as additional data).....	Lin. ft.
Manholes (report inside dimensions and material of walls)....	Each.
Equipment:	
Fixed telephone.....	Each.
Foot switch.....	Each.
Portable or mine type telephone.....	Each.
Gong or extension bell.....	Each.
Howler with relay.....	Each.
Test sets.....	Each.
Telegraph sets (based on number of relays).....	Each.
Telegraph repeaters.....	Each.
Selectors (way station).....	Each.
Telegraph tables (pump station).....	Each.
Motor generator sets (report watt output).....	Each.

NOTE.—Major units of equipment not shown above, report detail, including name of manufacturer and catalog reference.

Not necessary to report interior wire and miscellaneous items used in installation of equipment.

ACCOUNTS 114, 164, 184. OFFICE FURNITURE AND EQUIPMENT

These units, for each building, shall be reported by..... Lot.

Important pieces, such as typewriters, calculating machines, and safes, may be reported separately, with a description.

ACCOUNTS 115, 165, 185. VEHICLES AND OTHER WORK EQUIPMENT

Major vehicles and other work equipment (carrier's number, kind, make, year and model number, special equipment; new or secondhand)..... Each.

Minor vehicles and other work equipment..... Lot.

NOTE.—Major vehicles and other work equipment need be only those that cost \$200 or more.

ACCOUNTS 116, 166, 186. OTHER PROPERTY

Engineering..... No units needed.

General expenditures (describe character and nature of expenditures)..... No units needed.

Interest during construction (state rate and length of interest bearing period)..... No units needed.

NOTE.—For list of units for property charged to these accounts, see units as designated for like items in preceding accounts.

APPENDIX A

Report to Interstate Commerce Commission, Bureau of Valuation

B. V. Form No. 588-R

By _____
(Name of reporting carrier)

Owner _____ Statement showing property changes from Sheet _____ of _____ sheets for this
 Operating company _____ valuation section.
 Valuation section _____, 19____, to _____, 19____

Character of property and description	Date	Units	Property added				Property retired					
			Number of units	Cost	Condition per cent	Per unit	Number of units	Cost	Less depreciation			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Account no. Title												

Columns 6, 7, 8, 9, and 13 should be left blank by the reporting carrier. Show on the first sheet of each valuation section, a statement of the account numbers included in the report, a statement showing the changes in mileage, and a sworn statement as to the correctness of the report.

Report to Interstate Commerce Commission, Bureau of Valuation

B. V. Form No. 588R—Subschedule L-P

Sheet No. _____ of _____ sheets

Owner _____ By _____ Date compiled _____
 Operating company _____ (Name of reporting carrier) _____ Compiled by _____
 State _____ County _____ owned or used for _____ Correct
 Valuation section _____ line operations _____ Title _____
 From _____ to _____ Statement showing changes in
 owned or used for purposes of a common carrier
 from _____, 19____ to _____, 19____

Account No. _____

Map no.	Parcel no.	Custodians no.	Kind and date of instrument	Grantor	Grantee	Area in acres or square feet		Date of dedication to public use	Cost of parcel when originally acquired or consideration for use		Sale of portion of property		Remarks
						Acres	Square feet		Amount	Character of expenditure	Amount received	Area of portion sold if an aid	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Show in column 14 for each parcel of land acquired, the specific use to which it has been put; and for retirements of such items, the disposition thereof.

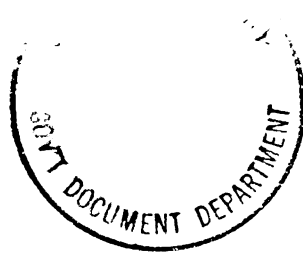
Report to Interstate Commerce Commission, Bureau of Valuation

B. V. Form No. 588R—Subschedule M-P
 Owner _____ By _____ (Name of reporting carrier) _____ Sheet No. _____ of _____ sheets
 Operating company _____ Date compiled _____
 State _____ County _____ Correct _____
 Valuation section _____ Title _____
 From _____ to _____, 19____, 19____ to _____

Map no.	Parcel no.	Custodians no.	Kind and date of instrument	Grantor	Grantee	Area in acres or square feet		Original cost of property when acquired		Date and cost of subsequent improvements		Sale of portion of property		Remarks
						Acres	Square feet	Amount	Character of expenditure	Date	Amount	Amount received	Area of portion sold if an aid	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)



IC 1 vol. 5:4



VALUATION ORDER No. 4.

INTERSTATE COMMERCE COMMISSION.

Valuation order

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 25th day of June, A. D. 1914.

INVENTORY OF MATERIALS AND SUPPLIES.

The subject of an inventory of materials and supplies being under consideration:

It is ordered, That every common carrier engaged in the transportation of passengers or property by steam railroad in interstate or foreign commerce and subject to the act to regulate commerce shall, at some time during the months of April, May, or June in each year beginning with the year 1914, take, by actual count, measurement, weight, etc., an inventory of materials and supplies and adjust such inventory by subsequent additions and deductions to June 30 of each and every year, beginning with June 30, 1914. Such inventory shall be made in detail and shall be preserved in the files of the several carriers.

If no such inventory has been taken in the year 1914 previous to the service of this order, and if time does not suffice after its service for the taking of said inventory, then it may, for this year only, be taken at any time prior to September 1, but should be adjusted as of June 30, 1914.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

49261-14



EC 1 vol. 5:5



VALUATION ORDER No. 5.

INTERSTATE COMMERCE COMMISSION.

valuation for.

MODIFYING AND SUPPLEMENTAL ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 21st day of November, A. D. 1914.*

It is ordered, That the Map Order, so called, pertaining to steam railway carriers, made and entered by the Commission under date of January 12, 1914, be, and it is hereby, modified and supplemented as follows:

The third paragraph shall be changed to read:

It is further ordered, That every steam railway carrier prepare complete maps and profiles of its property as the property exists on the date as of which it shall be valued by the Commission, of which date the carrier shall receive from the Commission, in writing, six months' notice, and that the carrier shall file such maps and profiles in the office of the Commission within 30 days after such date of valuation: *Provided, however,* That, so far as notice is concerned, this order shall not apply to carriers whose property is now being valued by the Commission, or to carriers who have heretofore received notice from the Commission of the date upon which such valuation will be begun.

The fourth paragraph shall be changed to read:

It is further ordered, That maps and profiles of extensions and improvements, or other changes made after the date of valuation, shall be prepared and furnished to the Commission within six months after the extension or improvement or other change has been made.

By the Commission.

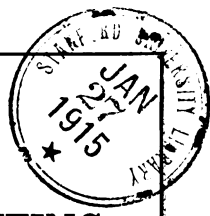
[SEAL.]

GEORGE B. MCGINTY,
Secretary.

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WASHINGTON : GOVERNMENT PRINTING OFFICE : 1914

IC 1 vol. 5:6



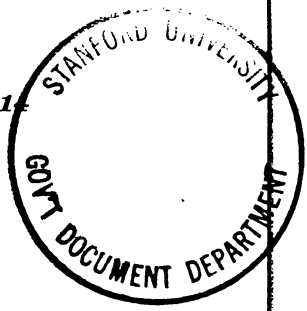
VALUATION ORDER No. 6

REGULATIONS MODIFYING AND SUPPLEMENTING VALUATION ORDER NO. 1

AS PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 19A OF THE
ACT TO REGULATE COMMERCE

FIRST ISSUE

Effective November 21, 1914



WASHINGTON
GOVERNMENT PRINTING OFFICE
1314

INTERSTATE COMMERCE COMMISSION.

MODIFYING AND SUPPLEMENTAL ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 21st day of November, A. D. 1914.

It is ordered, That, as to each steam railway carrier operating its own property and having less than one hundred (100) miles of main line roadway and gross earnings from operation of less than three thousand dollars (\$3,000) per mile for the year next previous to the year fixed by the Commission for the valuation of its property, the Map Order, so called, pertaining to steam railway carriers, made and entered by the Commission under date of January 12, 1914, as amended by Order No. 5, made and entered by the Commission under date of November 21, 1914, be, and it is hereby, modified and supplemented by inserting therein, in lieu of sections 15, 16, and 17 thereof, the following:

15. On the right of way and track map.

On the right of way and track map shall be shown the following data:

(a) *Boundary lines of all right of way.*—The term “right of way” as herein used includes all lands owned or used for purposes of a common carrier, no matter how acquired.

Show: Width of right of way, in figures, at each end of the sheet and at points where a change of width occurs, with station and plus of such points, where known; boundary lines and dimensions of each separate tract acquired, where known; a schedule of deed, custodian's number, the name of grantor and grantee, kind of instrument, date and book and page where recorded. Each tract of land shall be given a serial number and listed serially in the schedule. The schedule shall also include references to leases to the company, franchises, ordinances, grants, and all other methods of acquisition.

(b) *Boundary lines of detached lands.*—Where same can be shown clearly. The term “detached lands” as herein used includes—

(1) Lands owned or used for purposes of a common carrier, but not adjoining or connecting with other lands of the carrier.

(2) Lands owned and not used for purposes of a common carrier, either adjoining or disconnected from other property owned by the carrier.

Show: Boundary lines and dimensions, where known; distance and bearing from some point on the boundary line to some established point or permanent land corner, where practicable; and separately, on the schedule above, the lands not used for purposes of a common carrier.

(c) Omit this paragraph.

(d) *Intersecting divisional land lines.*—Where the information is in the possession of the carrier, show: Section, township, county, state, city, town, village, or other governmental lines, with names or designations; the width and names of streets and highways which intersect the right of way; and the approximate station and plus at all such points of crossing or intersection with center line of railway or other railway base line.

(e) *Division and subdivision of lands beyond the right of way.*—Omit this paragraph.

(f) *Alignment and tracks.*—Show: The center line of each main and side track; the length, in figures, of all side tracks from point of switch to point of switch, or point of switch to end of track; all other railways, crossed or connecting, and state if crossing is over or under grade, and give name of owner of such tracks; survey station number at even 1,000 scale-foot intervals, and station and plus at points of all main-line switches, at points of curves and tangents, and at beginning and ending points on each sheet; the degree and central angle of curves; and joint tracks and ownership thereof.

(g) *Improvements.*—Show: Station and office buildings, shops, engine houses, fuel stations, water stations, etc. (owned by the carrier), in general outline, where it can be done clearly. Also indicate conventionally, where practicable, bridges, trestles, culverts, tunnels, retaining walls, cattle guards, mileposts, signal bridges and ground masts, fences by note only, and other principal railway structures owned by the carrier, with general data as to dimensions, and, where practicable, pipe lines, sewers, underground conduits, paving, curbing, or similar works located on the right of way of the carrier or adjoining and owned by the carrier in whole or in part. Give approximate station and plus to all important structures which are outlined above.

(h) *Topographical features.*—Where practicable, show: Rivers, creeks, watercourses, highway crossings, etc. Give names, where known, and when highway crossings are over or under grade, so state.

16. *On station maps.*—Omit this section.

17. *On profile.*—The following data shall be placed on all profiles:

(a) *Roadway.*—Show: The present grade line (top of the roadbed subgrade or top of main-line rail); rates of grade; elevations (sea-

level datum) at all points of change of grade, at each end of sheets and where profile is "broken," at 50-foot (scale) intervals; and the station and plus to points of change of grade and station numbers at each 1,000-foot (scale) interval near lower border of sheet.

(b) *Structures*.—Show: Bridges, trestles, culverts, tunnels, and other principal roadbed structures in vertical projection, existing mileposts, and the approximate station and plus of each of the above indicated improvements.

(c) *Quantities*.—Profile of railways built after June 30, 1914, shall show for each mile a summary of construction quantities to subgrade, including roadway, bridges, and culverts. The summary of quantities shall be in detail according to the standard classification of units used by each carrier.

(d) *Alignment and track*.—Omit this paragraph.

(e) *Combination map and profile*.—Carriers may at their option combine the right of way and track map and profile, showing the profile on the lower space of the map sheet.

By the Commission:

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

C 1 vol. 5:7

VALUATION ORDER No. 7

ORDER, INSTRUCTIONS
AND FORMS

PERTAINING TO

SCHEDULES OF LAND

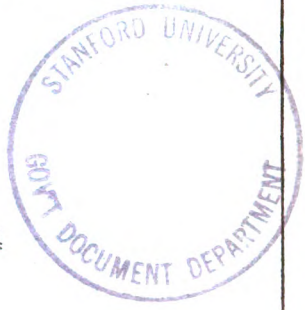
TO BE FILED WITH THE

INTERSTATE COMMERCE COMMISSION

BY

COMMON CARRIERS

NOVEMBER 21, 1914



WASHINGTON
GOVERNMENT PRINTING OFFICE

1914

ORDER, INSTRUCTIONS
AND FORMS
PERTAINING TO
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TO BE FILED WITH THE
INTERSTATE COMMERCE COMMISSION

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NOVEMBER 21, 1914



WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

INTERSTATE COMMERCE COMMISSION.

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 21st day of November, A. D. 1914.

It is ordered, That every common carrier owning or operating a steam railroad and whose property is to be valued by the Commission under the valuation act of March 1, 1913, shall prepare and file in the office of the Commission at Washington, D. C., within 30 days after the date fixed by the Commission as that as of which the carrier's property shall be valued, on forms each of which shall be like the form hereto attached, No. 107, a typewritten schedule in duplicate, showing as to each instrument through which such carrier has derived title to or interest in any parcel of land owned or used by it for the purposes of a common carrier, character, custodian's number and date of execution of the instrument, grantor and grantee named therein, date of record and book and page of book wherein recorded, and the consideration recited in the instrument. Such schedule shall also show as to each parcel of land owned or used by the carrier for its purposes as a common carrier, the number assigned thereto on the right of way and station maps required by the Map Order, so called, made and entered by the Commission under date of January 12, 1914, the area of the parcel at the time it was originally acquired, at the time it was dedicated to public use, the cost of the parcel to the carrier when originally acquired, and a statement in detail of the amount and character of each expenditure which entered into such cost, and the cost at the time of its dedication to public use of so much of each parcel as is owned or used for common-carrier purposes at the present time, showing separately the cost of condemnation and damages, or of purchase ascertained as of the time of such dedication. If a portion of the parcel has been sold either before or after the parcel was first dedicated to common-carrier purposes as aforesaid, the carrier now owning or using the unsold portion of such parcel for common-carrier purposes shall show in said schedule the date of such sale, and the amount of money or other consideration received for the portion so sold by the carrier who made the sale.

It is further ordered, That every common carrier owning or operating a steam railroad, and whose property is to be valued by the Commission under said valuation act of March 1, 1913, shall prepare and file in the office of the Commission at Washington, D. C., on or before the date fixed by the Commission as that as of which the carrier's property shall be valued, on forms each of which shall be like the form hereto attached, No. 108, another typewritten schedule, in duplicate, showing as to each instrument through which such carrier has derived title to or interest in any parcel of land held by it for purposes other than those of a common carrier, the same information and data required by the Commission in the next preceding paragraph of this order in connection with each instrument through which such carrier has derived title to or interest in any parcel of land owned or used by it for common-carrier purposes. Such schedule shall also show, as to each parcel of land held by the carrier for purposes other than those of a common carrier, the number assigned thereto on the right of way and station maps required by the Map Order, so called, made and entered by the Commission under date of January 12, 1914, the area of the parcel at the time it was originally acquired and at the present time, the cost of the parcel, including the improvements thereon, when originally acquired, together with a statement in detail of the amount and character of each expenditure which entered into such cost, the date and cost of any improvements placed by the carrier on the parcel subsequent to its acquisition, and the cost of the portion of each parcel and the improvements thereon which is now held by such carrier for purposes other than those of a common carrier. If a portion of a parcel or the improvements thereon has been sold since originally acquired, or if a portion of any improvements placed on a parcel subsequent to its acquisition has been sold, the carrier now holding the unsold portion of such parcel shall show in said schedule the date of such sale, and the amount of money or other consideration received for the portion so sold, by the carrier who made the sale.

Provided, however, That this order shall not be construed so as to include the land grants covered by the second provision of the paragraph marked "Fifth" of said valuation act of March 1, 1913, so far as such grants may have been made by the Government of the United States or by a State government.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

INSTRUCTIONS FOR D. V. FORM NO. 107.

The first column shall contain the number which has been assigned to each parcel of land on the right of way and station maps required under the Map Order, so called, promulgated by the Commission on January 12, 1914.

The second column shall contain the number of the file in which each instrument conveying title to or interest in each parcel of land is kept by the custodian of the railroad company.

The third column shall contain the legal character of the instrument through which title to or interest in each parcel of land has been derived, such as deed, quitclaim deed, condemnation, ordinance, lease, agreement, grant, donation, etc.

The fourth column shall contain the date of the execution of the instrument.

The fifth column shall contain the name of the grantor in deeds, the defendant in condemnation suits, the name of the town, city, or village in ordinances, the first party in leases and agreements, and the donor in grants and donations.

The sixth column shall contain the name of the individual or corporation to whom the conveyance, lease, etc., was made.

The seventh column shall contain the book of the public record in which the instrument is recorded.

The eighth column shall contain the page of the book of the public record in which the instrument is recorded.

The ninth column shall contain the date of the recording of the instrument. Where the instrument is not recorded in the county records of the county designated on the upper left-hand corner of the form, the place of record shall be shown immediately below the entries in the seventh, eighth, and ninth columns.

The tenth column shall contain the area of each parcel of land as now owned or used for common-carrier purposes where said area is 1 acre or more. If part of a parcel has been sold before its dedication to public use, the area of the original parcel shall be shown in the nineteenth column; if such a sale has been made after the dedication of the parcel, the area of the parcel at the time of dedication shall also be shown in the nineteenth column.

The eleventh column shall contain the area of each parcel of land as now owned or used for common-carrier purposes where said area is less than 1 acre. If part of a parcel has been sold before its dedication to public use, the area of the original parcel shall be shown in

the nineteenth column; if such a sale has been made after the dedication of the parcel, the area of the parcel at the time of dedication shall also be shown in the nineteenth column.

The twelfth column shall contain the consideration shown in each instrument, the awards by courts in condemnations, and any special provisions, conditions, or covenants affecting the consideration.

The thirteenth column shall contain the date when each parcel of land now owned or used for common-carrier purposes was dedicated to public use.

The fourteenth column shall contain the amount paid by the carrier for the acquisition of each parcel when originally acquired and the incidental expenses in connection therewith, showing separately the amount paid for the land, cost of condemnation and damages, or of purchase, cost of improvements placed on abutting property, and any other expenditures incurred as part of the consideration for the conveyance, lease, etc. Notarial, appraisal, recording fees, and other analogous items may be shown in one aggregate sum.

The fifteenth column shall contain a brief description of the character of each entry made in the fourteenth column. The entry covering notarial, appraisal, recording fees, and other analogous items may be characterized as miscellaneous expenditures.

The sixteenth column shall contain the date of sale of any portion of the original parcel which has been sold either before or after the dedication of said parcel to public use.

The seventeenth column shall contain the actual consideration received by the carrier for any portion of the original parcel which has been sold either before or after the dedication of said parcel to public use.

The eighteenth column shall contain the cost of the remainder of the original parcel now owned or used for common-carrier purposes ascertained as of the time of dedication to public use, showing in two separate items the cost of condemnation and damages, or of purchase, and the other elements of cost in one aggregate sum, so that the sum of the two items shall represent the total cost.

The nineteenth column shall contain any miscellaneous information relevant to the data required to be placed in the other columns.

INSTRUCTIONS FOR D. V. FORM NO. 108.

Follow instructions for columns 1 to 9, inclusive, of D. V. Form No. 107.

The tenth column shall contain the area of each parcel of land as now held for purposes other than those of a common carrier where said area is 1 acre or more. If part of a parcel has been sold since its original acquisition, the area of the original parcel shall be shown in the nineteenth column.

The eleventh column shall contain the area of each parcel of land as now held for purposes other than those of a common carrier where said area is less than 1 acre. If part of a parcel has been sold since its original acquisition, the area of the original parcel shall be shown in the nineteenth column.

The twelfth column shall contain the amount paid by the carrier for the acquisition of each parcel of land, including the improvements thereon, when originally acquired, the incidental expenses of acquisition, and any other expenditures incurred as part of the consideration for the conveyance, lease, etc. Notarial, appraisal, recording fees, and other analogous items may be shown in one aggregate sum.

The thirteenth column shall contain a brief description of the character of each entry made in the twelfth column. The entry covering notarial, appraisal, recording fees, and other analogous items may be characterized as miscellaneous expenditures.

The fourteenth column shall contain the date of the construction of any improvements by the carrier on each parcel of land subsequent to its acquisition.

The fifteenth column shall contain the cost of improvements placed by the carrier on each parcel of land subsequent to its acquisition.

The sixteenth column shall contain the date of sale of any portion of a parcel of land or the improvements thereon which has been sold since originally acquired. If a portion of any improvements placed on a parcel subsequent to its acquisition has been sold, the date of such sale shall also be shown in this column.

The seventeenth column shall contain the actual consideration received by the carrier for any portion of the original parcel or the improvements thereon which has been sold. If a portion of any improvements placed on a parcel subsequent to its acquisition has been sold, the actual consideration received therefor shall also be shown in this column.

The eighteenth column shall contain the total in one item of the amounts enumerated in the twelfth and fifteenth columns less the amounts received in any sales designated in the seventeenth column.

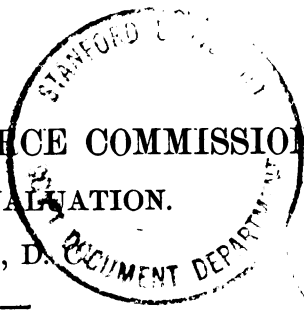
The nineteenth column shall contain the consideration recited in the instrument through which title to or interest in each parcel of land has been derived, where special provisions, conditions, or covenants are recited other than the consideration shown in the twelfth column; the owner of the improvements on each parcel where such owner is not the carrier; a brief description of the improvements placed by the carrier upon each parcel subsequent to its acquisition, and any miscellaneous information relevant to the data required to be placed in the other columns.

72 73 74 75 76 77 78

C 1 vol. 5:7 ^{supp.}

INTERSTATE COMMERCE COMMISSION.
DIVISION OF VALUATION.

WASHINGTON, D. C.



SUPPLEMENTAL INSTRUCTIONS FOR MAKING RETURNS TO VALUATION ORDER NO. 7, SCHEDULES OF LAND.

1. Returns of each carrier on Forms 107 and 108 shall show separately from lands owned or used, all payments made for property rights acquired, indicating where possible the tract or tracts on right of way or station grounds to which the amount is properly chargeable.

2. In the absence of deeds to lands owned, resort shall be had to county, parish, or other properly authenticated records for data required by columns 1 to 12 of Form 107.

3. The notation "Held by adverse possession" shall be entered in the "Remarks" column of Forms 107 and 108, opposite the record of any parcels of land so held.

4. If lands are used but not owned by the reporting company, the notation "Not owned" shall be made in the "Remarks" column of Forms 107 and 108 opposite the record of each such parcel. If the right to use or cross streets, alleys, or other highways at, over, or under grade, or the right to cross over or under streams and other bodies of water is included on Form 107, entries should be made with sufficient particularity to bring out the significant facts, including the consideration paid for such rights, and, specifically, to show that the right of use only is being reported, when such right is all that is claimed by the carrier.

5. Costs to be reported on Forms 107 and 108 are those contained in the records maintained by the accounting departments of carriers. When these records are missing or deficient in the information sought, resort may be had to any other records that will show the costs required by the forms. In all cases, whether the information is obtained from the accounting records of the carrier or from other records or documents, the carrier must be prepared to point out to the accountant of the Commission the exact source from which the information was obtained so that the accountant of the Commission can

examine this record without further search upon his part. The carrier may do this either by preparing a working list of the sources from which the information was derived which can be exhibited to the accountant of the Commission, or by indicating that source in the column of "Remarks" upon the return itself, as "Voucher 196—September, 1904." It is not felt that any undue burden is imposed upon the carrier if it be required when it has the record before it to make such minute as will permanently identify that record and explain the source of the information.

6. If the amount paid for any parcel of land can not be ascertained from the accounting or other authentic records of a carrier, the amount named in the deed as the consideration and inserted in column 12 of Form 107 shall be reported as the original cost *if the amount is substantial* and was actually paid by the carrier, in which case the same figure shall be entered in column 14 as well as column 18, if none of the parcel has been sold. If the consideration named in the deed is nominal in amount, it shall be entered in column 12 only.

7. Expense of filling submerged lands shall be reported as a separate item and reference given to the parcels to which it applies, where possible.

8. Miscellaneous expenditures assignable among a number of parcels shall not be prorated upon arbitrary bases. They shall be reported at the end of the report for each valuation section, with reference, if possible, to the individual parcels in that section to which they apply, as well as a reference to the record from which such amounts were ascertained.

9. Amounts realized from the sale of a portion of any parcel or parcels of land should be reported in sufficient detail under "Remarks" so that the entire transaction may be clearly understood.

10. All land and incidental costs (except nominal deed costs) shall be entered in column No. 14 of Form 107, and the proceeds of any sales shall be entered in column No. 17. The total cost of each parcel shown in column 14 shall, in the case of no sale, be carried to column 18.

11. Columns 14, 17, and 18 of Form 107 shall be footed and summaries made of such footings by valuation sections. Valuation section summaries shall in turn be summarized by States, and the State summaries brought together to show the grand total for all lands reported on Form 107. Columns 12, 15, 17, and 18 of Form 108 shall be similarly footed and summarized.

12. Valuation section summaries shall be prepared to show, separately, expenditures for lands owned and for lands used but not owned, together with the number of parcels embraced in each classification.

These summaries shall show :

For lands owned.

- (a) Payments for, or bare cost of, land.
- (b) Recording cost.
- (c) Salaries and expenses of way agents ; fees, commissions, etc.
- (d) Damages for severance.
- (e) Other damages.
- (f) Cost of removing or relocating property.
- (g) Special counsel fees and court costs.
- (h) Miscellaneous costs.

For lands used but not owned.

- (a) Payments for right of use (excluding rental payments).
- (b) Miscellaneous costs.

The foregoing instructions are merely supplemental to former instructions already in effect, and do not in any respect modify the order.

C. A. PROUTY, *Director.*

Dated November 1, 1916.

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