

B. V. Form No. 563

Owner **Great Northern Railway Company.**Operating Company **do**Division **State North Dakota.**Valuation Section No. **North Dakota. 8**From **M.P. 0.00** to **M.P. 32.395****32.749** Miles Main Line, **35.252** Miles all Tracks.INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATIONSUMMARY SHEET
WHOLLY OWNED AND USED.Date of Inventory as of **June 30**, 19 **15**Date Compiled **February 16**, 19 **22**Compiled by **E. R. P. - H. A. P.**Correct **Louis Hood** Engineer.Approved **Carl B. Witt** Auditor.

R. and E. Account Number.		CLASSES.	ORIGINAL COST TO DATE.	COST OF REPRODUCTION.		R. and E. Account Number.	REMARKS.
(1)	(2)		(3)	(4)	(5)	(6)	(7)
I. ROAD:							
1	Engineering,			14,853	14,853	1	
2	Land for transportation purposes,					2	
3	Grading,			77,021	77,021	3	
4	Underground power tubes,					4	
5	Tunnels and cutways,					5	
6	Bridges, trestles, and culverts,			30,826	24,365	6	
7	Elevated structures,					7	
8	Ties,			65,945	27,856	8	
9	Rails,			97,064	80,680	9	
10	Other track material,			16,848	9,609	10	
11	Ballast,			4,566	3,861	11	
12	Track laying and surfacing,			39,512	25,946	12	
13	Right-of-way fences,			3,277	2,362	13	
14	Snow and sand fences and snowsheds,			676	473	14	
15	Crossings and signs,			5,796	4,512	15	
16	Station and office buildings,			15,826	9,402	16	
17	Roadway buildings,			4,344	2,951	17	
18	Water stations,			9,156	5,729	18	
19	Fuel stations,					19	
20	Shops and engine houses,					20	
21	Grain elevators,					21	
22	Storage warehouses,					22	
23	Wharves and docks,					23	
24	Coal and ore wharves,					24	
25	Gas producing plants,					25	
26	Telegraph and telephone lines,					26	
27	Signals and interlockers,			68	54	27	
28	Power dams, canals, and pipe lines,					28	
29	Power plant buildings,					29	
30	Power substation buildings,					30	
31	Power transmission systems,					31	
32	Power distribution systems,					32	
33	Power line poles and fixtures,					33	
34	Underground conduits,					34	
35	Miscellaneous structures,					35	
36	Paving,					36	
37	Roadway machines,			400	295	37	
38	Roadway small tools,			220	132	38	
39	Assessments for public improvements,					39	
40	Revenues and operating expenses during const.					40	
41	Cost of road purchased,					41	
42	Reconstruction of road purchased,					42	
43	Other expenditures—Road,					43	
44	Shop machinery,					44	
45	Power plant machinery,					45	
46	Power substation apparatus,					46	
47	Unapplied construction material and supplies,					47	
Total, 1 to 47, inclusive,				386,178	290,121		
II. EQUIPMENT:							
51	Steam locomotives,					51	
52	Other locomotives,					52	
53	Freight-train cars,					53	
54	Passenger-train cars,					54	
55	Motor equipment of cars,					55	
56	Floating equipment,					56	
57	Work equipment,					57	
58	Miscellaneous equipment,					58	
Total, 51 to 58, inclusive,							
III. GENERAL EXPENDITURES:							
71	Organization expenses,					71	
72	General officers and clerks,					72	
73	Law,					73	
74	Stationery and printing,					74	
75	Taxes,					75	
77	Other expenditures—General,					77	
76	Interest during construction,					76	
Total, 71 to 77, inclusive,							
Grand total, 1 to 77, inclusive,							
Grand total—Other,							
Revised page prepared by direction of the Commission Jan. 3, 1928.							

Revised page prepared by direction
of the Commission Jan. 3, 1928.

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B. V. Form No. 561
Owner Great Northern Railway Company.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Approved: C. H. Spencer.

Val. Section No. No. Dak. 8 Miles Main Line, _____ Miles all Tracks.*

LOCATION.		CHARACTER OF PROPERTY AND DESCRIPTION.		Quantity Per Unit	UNIT	NUMBER OF UNITS	COST OF REPRODUCTION.		
(1)	(2)	(3)	(4)				Per Unit.	New, Total.	Less Depreciation.
(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Acct. No. <u>3</u>	Title <u>CHADING.</u>	(I. C. C. classification.)					\$	\$	\$
M.P. 0.000 to M.P. 32.395 - Portland Jct. to Mason Jct.									
All Tracks -									
	Clearing		100	Acres	6.5	27.00		170	170
	Grubbing		100	"	0.5	232.50		116	116
	Excavation, common		100	Cu. Yd.	8268	0.165		1,363	1,363
	Embankment Borrow, common		100	"	450176	0.165		74,279	74,279
	Team Overhaul - 500' free haul		100	Cu. Yd. Sta	8185	0.0125		102	102
	Additional right-of-way		100	Acres	4.0	55.00		220	220
	Protection of Roadway -								
	Riprap, loose		100	Cu. Yd.	291	2.65		771	771
Total for Valuation Section				100				77,021	77,021

ACCOUNT 6 - BRIDGES, TRETTLES AND CULVERTS

Approved: F. B. Scheetz.

Steel Bridges

Bridge 116; single track; length 151 ft.,
built 1914

Substructure

3 Pile and frame piers.

Piling

Timber

Iron

Superstructure: two steel deck plate girder spans,
75 feet long

Sundry Items

Total

Total (Steel Bridges)

75	Lin. Ft.	2300	0.60	1,380	1,035
75	M.B.M.	15,200	39.00	593	445
75	Lb.	2050	0.04	82	62
95	Lb.	153210	0.038	5,822	5,589
75				270	203
90				8,147	7,334
90				8,147	7,334

File and Frame Trestles

50 Timber Trestles; total length 1352 feet.

Piling

Stringers

Other Timber

Iron

Galv. Iron

Sundry Items

Total (File and Frame Trestles)

71	Lin. Ft.	14103	0.60	8,462	6,008
71	M.B.M.	100,900	41.20	4,157	2,951
71	"	99,400	39.00	3,877	2,753
71	Lb.	25680	0.04	947	672
71	"	9950	0.05	497	353
71				236	168
71				13,176	12,905

Pipe and Timber Culverts -

7 Cast Iron Pipe Culverts, 18" - 30"

1 Vitrified " " 27"

7 Concrete " "

Hand Laid Riprap

Excavation, dry common

Sundry Items

Total (Pipe and Timber Culverts)

Total for Valuation Section

96	Net Ton	19.72	41.50	818	785
80	Lin. Ft.	150	3.00	450	360
95	"	262	7.50	1,965	1,867
95	Cu. Yd.	201	3.00	603	573
89	"	459	0.50	230	205
77				457	356
92				4,503	4,126
79				30,826	24,365

ACCOUNT 8 - TIES.

Approved: Louis Hood.

Main Track:

Cross ties, triangle fir treated

" " #1 tamarack

" " #2 "

" " #1 cedar

" " #2 "

" " #1 pine

" " #2 "

42	Each	246	1.23	305	128
42	"	2327	.62	1,443	606
42	"	9308	.60	5,585	2,346
42	"	15254	.64	9,763	4,100
42	"	61014	.65	39,439	16,144
42	"	1071	.62	664	279
42	"	4284	.60	2,570	1,079

Revised page prepared by direction
of the Commission Jan. 3, 1928.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Owner Great Northern Railway Company.Approved: Louis Hood.Val. Section No. N. Dak. -8. Miles Main Line, _____ Miles all Tracks.*

LOCATION.		CHARACTER OF PROPERTY AND DESCRIPTION.		Condition Per Cent.	Per Cent at Cost New.	UNIT.	NUMBER OF UNITS.	Per Unit.	New, Total.	Less Depreciation.
(1)						(2)	(3)	(4)	(5)	(6)
Acct. No. <u>8</u> Title <u>TIES (Continued)</u>		(L. C. Classification.)								
Main Track (Cont'd.)										
		Bridge Ties, fir treated		42		M.B.M.	14,592	26.31	384	161
		" " "		42		"	63,840	22.27	1,422	597
		Switch ties fir treated		45		"	5,283	26.31	139	63
		" " "		45		"	45,845	22.27	1,021	459
		" " oak		45		"	3,435	27.29	94	42
Total Main Track				42					61,829	25,004
Yard Tracks and Sidings:										
		Cross ties #2, tamarack		45		Each	3954	.60	2,372	
		" " #2 cedar		45		"	2768	.63	1,744	
Total Yard Tracks and Sidings				45					4,116	1,852
Total for Valuation Section				42					65,945	27,856

ACCOUNT 9 - RAILS.

Approved: C. H. Spencer.

Main Track - 32.749 Miles.

New 90% Open Hearth Rail, 1912	- 0.024	Track Miles	81	97	Gr. Ton	3,376	34.30	116	113
" 77.5% Bessemer Rail, 1901-1905	- 0.233	" "	63	91	"	28,435	32.30	918	835
" 60% " " 1885-1889	- 0.282	" "	34	84	"	26,607	32.30	859	722
" 56% " " 1879-1890	18,676	" "	11	79	"	1843,465	32.30	53,084	41,936
Relay 68% " " 1890-1892	13,534	" "	82	89	"	1446,192	25.50	36,878	32,821
Total (Main Track)			63					91,855	76,427

Yard Tracks and Sidings - 2.503 Miles

New 77.5% Bessemer Rail, 1902	- 0.021	Track Miles	85	86	Gr. Ton	2,526	32.30	82	72
Relay 68% " " 1891	- 0.173	" "	82	89	"	18,467	25.50	471	419
" 60% - 50% " " "	- 1.745	" "	57	81	"	142,501	25.50	3,634	2,744
" 50% Iron " " "	- 0.510	" "	66	80	"	40,072	25.50	1,022	818
Total (Yard Tracks and Sidings)			82					5,209	4,253

Total for Valuation Section

85

97,064

80,680

ACCOUNT 10 - OTHER TRACK MATERIAL.

Approved: C. H. Spencer.

Main Tracks:

New 77.5% Angle Bars, 1901-1912		57	74	Cwt.	61.24	1.80	110	81
" 56% - 60% " " 1879-1890		12	32	"	2037.45	1.80	3,668	1,164
Relay 68% " " 1890-1892		82	87	"	2674.61	1.50	4,012	3,487
Spikes, 9/16" x 5-1/2" to 5/8" x 6"		42		"	2351.31	1.85	4,350	1,827
Bolts, 3/4" x 3-3/4" to 1" x 4-1/2"		48	87	"	540.75	2.45	1,325	752
Tie Plates		41	55	"	112.47	1.70	191	106
Spring Frogs, 68% - 90% Steel		68	72	Each	7		514	226
Rigid " 68% " "		63	67	"	1	42.15	42	28
" " 56% - 60% " "		63	67	"	9		259	180
Split Switches, 68% - 90% "		66	71	"	10		439	511
" " 56% - 60% " "		65	68	"	5		197	133
High Switch Stands		63	67	"	14		149	100
Low " " "		63	65	"	2	8.65	17	11
Switch Guard Rail		72	75	Cwt.	129.22	3.80	492	368
Sundry Items		70	70				91	64
Total (Main Track)			56				19,666	8,338

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner **Great Northern Railway Company.**

Sheet No. _____ of this valuation section.

Val. Section No. **North Dakota 8.** Miles Main Line, _____ Miles all Tracks.*Approved: **C. H. Spencer.**

LOCATION. (1)	CHARACTER OF PROPERTY AND DESCRIPTION. (2)	Condition Per Cent. (3)	Per Cent. of Cost New. (4)	UNIT. (5)	NUMBER OF UNITS. (6)	COST OF REPRODUCTION.		
						Per Unit. (7)	New, Total. (8)	Less Depreciation. (9)
Acct. No. 10	Title OTHER TRACK MATERIAL (Continued) (I. C. C. Classification.)					\$	\$	\$
Yard Tracks and Sidings - (Cont'd.)								
	Relay, 50 $\frac{1}{2}$ -60 $\frac{1}{2}$ Angle Bars	66	75	Cwt.	263.98	1.50	396	296
	Spikes, 9/16" x 5-1/2"	45	"	"	217.08	1.85	402	181
	Bolts, 3/4" x 3-3/4"	67	72	"	32.18	2.45	79	57
	Tie Plates	68	75	"	24.98	1.70	42	32
	Spread Rods	68	75	"	72.89	1.85	135	101
	Sundry Items	77	80				128	102
	Total (Yard Tracks and Sidings)		65				1,182	771
	Total for Valuation Section		57				16,848	9,609

ACCOUNT 11 - BALLASTApproved: **C. H. Spencer.****Main Track-**

Gravel Ballast from Absaraka, average haul 29.1 miles	85	Cu. Yd.	10121	.44	4,453	3,765
Total (Main Track)	85				4,453	3,765

Yard Tracks and Sidings -

Gravel Ballast from Absaraka, average haul 46.0 miles	85	Cu. Yd.	217	.52	113	96
Total (Yard Tracks and Sidings)	85				113	96
Total for Valuation Section	85				4,566	3,861

ACCOUNT 12 - TRACKLAYING AND SURFACING.Approved: **C. H. Spencer.****Main Track**

Tracklaying and initial surfacing 90 $\frac{1}{2}$ to 61 $\frac{1}{2}$ rail	Mile	0.257	1000.00	257
Tracklaying and initial surfacing 60 $\frac{1}{2}$ to 50 $\frac{1}{2}$ rail	"	32.492	950.00	30,867
Extra for Full Earth Surface	"	21.698	100.00	2,170
Placing Gravel Ballast	Cu. Yd.	10121	.25	2,530

Yard Tracks and Sidings

Tracklaying and initial surfacing 90 $\frac{1}{2}$ to 61 $\frac{1}{2}$ rail	Mile	0.194	850.00	166
Tracklaying and initial surfacing 60 $\frac{1}{2}$ to 56 $\frac{1}{2}$ rail	"	2.509	800.00	1,847
Placing gravel ballast	Cu. Yd.	217	.25	54

All Tracks

Placing 90 $\frac{1}{2}$ to 61 $\frac{1}{2}$, no stands, - interlocked	Each	1	31.75	32
Placing turnouts 90 $\frac{1}{2}$ to 61 $\frac{1}{2}$ - with stands	"	7	35.00	245
Placing turnouts 60 $\frac{1}{2}$ to 56 $\frac{1}{2}$, with stands	"	7	32.50	228
Placing and framing bridge ties	M.B.M.	78.432	10.50	824
Sundry Items				95

Total for Valuation Section	86				59,312	25,946
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INTERSTATE COMMERCE COMMISSION BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Owner Great Northern Railway Company.

Approved: D. H. Spencer.

Val. Section No. _____ Miles Main Line, _____ Miles all Tracks, _____

LOCATION.	CHARACTER OF PROPERTY AND DESCRIPTION.	Condition Per Cent.	Per Cent. of Cost New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
						Per Unit.	New, Total.	Less Depreciation.
(1)				(3)	(5)	(4)	(5)	(6)
						\$	\$	\$
Acct. No. <u>13</u>	Title <u>RIGHT-OF-WAY FENCES.</u>							
	(I. C. C. Classification.)							
All Tracks - 18.619 Miles Fences		72		Each	6015	0.18	1,083	780
Cedar Posts		72		Cwt.	235.60	2.55	601	453
Barbed Wire		72		"	34.65	2.35	81	58
Plain Wire		72		Each	16471	0.03	494	356
#70 Twisted Galvanized Iron Spacers		72		"	6015	0.10	602	433
Labor Setting Posts		72		Wire Mile	66.952	3.60	241	174
" Stringing Barbed Wire-posts spaced over 12'		72		"	11.361	3.60	41	50
" " Plain " " " 12'		75		Each	5	10.25	51	38
Surface Cattle Guard - Wood		72					85	60
Sundry Items								
Total for Valuation Section		72					3,277	2,362
ACCOUNT 14 - SNOW AND SAND FENCES AND SNOWSHEDS.								
All Tracks								
259 Panels Portable Snow Fence		70		M.B.M.	21.453	30.25	649	454
Pine		70		Lb.	534	0.05	27	19
Iron								
Total for Valuation Section		70					676	473
ACCOUNT 15 - CROSSINGS AND SIGNS.								
65 Grade Crossings -								
Embankment, common		100		Cu. Yd.	11215	0.165	1,850	1,850
" " cinder		75		"	315	0.49	154	116
Planking		60		M.B.M.	41.372	32.25	1,334	800
Wood Box Drainage Culverts		50		"	12.478	45.00	562	281
12" Vitrified Pipe, Drainage Culverts		80		Lin. Ft.	481	0.85	409	327
18" " " " "		80		"	150	1.45	218	174
18" Corrugated Iron Pipe " "		90		"	176	1.25	220	198
Warning Signs		65		Each	36	4.85	175	114
Common Excavation for Culverts		74		Cu. Yd.	503	0.50	252	186
Sundry Items		75					330	247
Total (Grade Crossings)		78					5,504	4,293
Signs -								
Mile Markers and Other Signs		74		Each	183		290	217
Embankment, common		100		Cu. Yd.	11	0.165	2	2
Total (Signs)		75					292	219
Total for Valuation Section		78					5,796	4,512

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner Great Northern Railway Company.

Sheet No. _____ of this valuation section.

Val. Section No. North Dakota 8. Miles Main Line, _____ Miles all Tracks, *

Approved: J. E. Salvin.

LOCATION.	CHARACTER OF PROPERTY AND DESCRIPTION.	Condition Per Cent.	Per Cent. of Cost Avr.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
						Per Unit.	New, Total.	Less Depreciation.
(1)				(2)	(3)	(4)	(5)	(6)
						\$	\$	\$
Acct. No. <u>16</u> Title <u>STATION AND OFFICE BUILDINGS.</u>								
(I. C. C. classification.)								
<u>Erie, Mile 2.</u>								
	Freight and Passenger Depot							
	One story 24' x 60', frame; built 1895 (est)	60		Each	1	1,929	1,157	
	Furniture	55				227	125	
	Platform 2154 sq. ft. frame	60		"	1	469	281	
	" 1260 " cinders	60		"	1	123	74	
	Sundry Items	60				72	43	
	Total		60			2,820	1,580	
	Loading Platform							
	1358 sq. ft., frame; built 1892 (est)	20		"	1	649	130	
	Stock Yard							
	47' x 56'; built 1890	70		"	1	224	157	
	Total (Erie)		55			3,693	1,967	
<u>Galesburg, Mile 13</u>								
	Passenger and Freight Depot							
	One story 24' x 60', frame; built 1895 (est)	60		"	1	1,970	1,182	
	Furniture	55				262	144	
	Platform, 3232 sq. ft. frame	60		"	1	681	409	
	Loading platform, 1140 sq. ft., earth fill	55		"	1	588	213	
	Sundry Items	60				142	85	
	Total		59			3,443	2,033	
	Stock Yards							
	48' x 57'; built 1905	80		"	1	378	302	
	Total (Galesburg)		60			3,821	2,335	
<u>Clifford, Mile 18</u>								
	Passenger and Freight Depot							
	One story 24' x 60', frame; built 1895 (est)	60		"	1	1,871	1,063	
	Furniture	60				277	166	
	Platform 2412 sq. ft. frame	60		"	1	541	325	
	Sundry Items	40				177	71	
	Total		59			2,766	1,625	
	Stock Yards							
	48' x 48'	80		"	1	150	120	
	Total (Clifford)		60			2,916	1,745	
<u>Roseville, Mile 24.</u>								
	Loading Platform							
	870 sq. ft. earth fill; built 1895	50		"	1	149	45	
	Platform,							
	600 sq. ft. Cinder	95		"	1	137	130	
	Sundry Items	70				20	14	
	Total (Roseville)		62			306	189	
<u>Portland, Mile 28</u>								
	Passenger and Freight Depot							
	One story 20' x 80', frame; built 1895 (est)	60		"	1	3,086	1,852	
	Furniture	60				322	193	
	Platform, 3416 sq. ft. frame	60		"	1	790	474	
	Loading platform 1036 sq. ft. frame	60				325	195	
	Grading	100				274	274	
	Sundry Items	60				96	58	
	Total		62			4,893	3,046	

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B.V. Form No. 561

INTERSTATE COMMERCE COMMISSION BUREAU OF VALUATION

Owner Great Northern Railway Company.

Sheet No. _____ of this valuation section.

Val. Section No. North Dakota 8 Miles Main Line, _____ Miles all Trackage.Approved: J. A. Galvin.

(12-950)

LOCATION, (1)	CHARACTER OF PROPERTY AND DESCRIPTION, (2)	Where built a single percentage is stated it represents both per cents. (3)	UNITS, (4)	NUMBER OF UNITS, (5)	COST OF REPRODUCTION, (6)		
					Per Unit, (7)	New, Total, (8)	Less Depreciation, (9)
					\$	\$	\$
Acct. No. <u>16</u> Title <u>STATION AND OFFICE BUILDINGS - Cont'd</u> (I.C.C. classification)							
<u>Portland, Mile 28 - Contd.</u>							
	Stock Yards						
	48' x 48'; built 1890	60	Each	1		181	109
	Total (Portland)	62				5,074	3,165
	Station Signs						
	Located at Mortimer and Roseville	70	"	2		16	11
	Total for Valuation Section	59				15,828	9,402
ACCOUNT - 17 - ROADWAY BUILDINGS.							
<u>Erie, Mile 2.</u>							
	Bunk House						
	One story 11' x 18' frame; built 1906	85	Each	1		276	236
	Tool House						
	19' x 12' frame; built 1906	85	"	1		94	80
	Sundry Items	75				61	46
	Total (Erie)	84				431	361
<u>Galesburg, Mile 15</u>							
	Section House						
	One and one-half story 16' x 50'; lean-to 14' x 16', frame; built 1895	60	"	1		1,491	895
	Tool House						
	8' x 12' frame; built 1905	75	"	1		97	75
	Sundry Items	55				327	180
	Total (Galesburg)	60				1,915	1,149
<u>Clifford, Mile 24</u>							
	Tool House						
	10' x 12' frame; built 1895	60	"	1		108	61
	Sundry Items	70				6	4
	Total (Clifford)	60				108	65
<u>Portland Mile 28.</u>							
	Section House:						
	One and one-half story 16' x 50'; Lean-to 13' x 16'; built 1900	75	"	1		1,400	1,022
	Bunk House						
	One story 11' x 18' frame; built 1906	85	"	1		250	221
	Tool House						
	10' x 12' frame; built 1890	55	"	1		94	52
	Sundry Items	60				136	82
	Total (Portland)	75				1,880	1,377
	Total for Valuation Section	68				4,544	2,981
Account 18 - WATER STATIONS.							
<u>Galesburg, Mile 13.</u>							
	Windmill						
	20' diameter eclipse on 52' tower; w'd fd'n. rail Anchor; built 1895	60	Each	1		628	377

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of the Commission Jan. 3, 1928.

INTERSTATE COMMERCE COMMISSION BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Owner Great Northern Railway

Approved: P. T. Oakley.

Val. Section No. North Dakota 8

Miles Main Line, _____

Miles all Tracks, _____

LOCATION. (1)	CHARACTER OF PROPERTY AND DESCRIPTION. (2)	Where but a single percentage is stated it represents both per cent. (3)	UNIT. (4)	NUMBER OF UNITS. (5)	COST OF REPRODUCTION.		
					Per Unit. (6)	New, Total. (7)	Less Depreciation. (8)
Acct. No. <u>18</u>	Title <u>WATER STATIONS (Cont'd)</u>				\$	\$	\$
<u>Galesburg, Mile - Continued</u>							
	Well, 9' x 9' x 75' wd. lined; drilled well, 6" diam. casing, 300' deep; built 1898	60	Each	1		2,476	1,486
	Pump House 10' x 14.5' frame; built 1895	60	"	1		295	176
	Tank, 24' x 16' high; w'd. tub on w'd posts; foundations stone; built 1895	60	"	1		1,697	1,018
	Total (Galesburg)	60				5,094	3,057
<u>Portland, Mile 28</u>							
	Windmill 20' helices on 45' tower; foundations pile; rail anchors; built 1895	60	"	1		497	298
	Well 5' x 5' x 28' deep with pump; built 1895	60	"	1		256	154
	Tank 24' dia. x 16' high; w'd tub on w'd tower; foundation stone; built 1895	60	"	1		1,917	1,150
	Pipe Line Built 1895	60	"	1		154	80
	Dam Earth, timber and rock	80	"	1		1,258	990
	Total (Portland)	60				4,042	2,672
	Total for Valuation Section	65				9,136	5,729

ACCOUNT 27 - SIGNALS AND INTERLOCKERS

Swift Type Train Order Signals At Portland, Clifford, Galesburg and Erie	60	Each	4	17.00		68	54
Total for Valuation Section	60					68	54

ACCOUNT 57 - ROADWAY - RAILROADS

Approved: C. H. Kessler.

Hand Cars 8 men capacity	70	70	Each	5	26.81	134	94
Push-Cars- 5000# capacity	60	60	"	3	19.75	59	35
Motor-Cars #28; Sheffield	80	80	"	1	207.51	207	166
Total for Valuation Section	74					400	295

ACCOUNT 38 - ROADWAY SMALL TOOLS

Section Sets	60		Set	4	55.00	220	152
Total for Valuation Section	60					220	152