

depots, shop, and other yards, shops, and other buildings, etc.; on turntables, wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel, and water stations, etc.; also the cost of transportation, inspection, loading, and unloading.

TRACK FASTENINGS.

99. To this account should be charged the cost of spikes used for laying rails, and of fish and tie plates, splice or angle bars, chairs, rail braces, bolts, nuts, nut locks or washers used in connection with same; also the cost of transportation, inspection, loading, and unloading.

FROGS AND SWITCHES.

100. To this account should be charged the cost of all frogs, switches, and switch material, including switch stands (throw or lever), frog guard rails, crossing frogs, and timber, bolts, etc., used in foundations or base for same, and cost of transportation.

BALLAST.

101. To this account should be charged the cost of all ballast, whether of broken stone, slag, gravel, or other material especially provided for this purpose; also the expense of loading, hauling, unloading alongside of track, and transportation.

TRACK LAYING AND SURFACING.

102. To this account should be charged the cost of distributing, laying, spacing, and lining ties; cost of laying, spiking, and jointing rails, surfacing and lining track; including the adjustment of rail to proper elevation, and labor of placing