

and gravel rights, rails, ties, and other track material laid to and in quarries and gravel pits, together with the cost of labor employed in getting out and preparing the ballast. The salable value of such quarries and gravel pits or of the rights therein upon the completion of construction should be credited to this account.

12. TRACK LAYING AND SURFACING

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 rails to proper elevation, and labor of placing frogs, switches, and bumping posts; cost of track tools, including shovels, picks, track jacks, crowbars, levers, spiking mauls, gages, and wrenches; cost of spreading ballast and putting it under track; expenses of locomotives, cars, and crews distributing track material, and cost of transportation of men, tools, appliances, and outfits used on this work.

NOTE. See account No. 20 "Shops, Enginehouses, and Turntables," and account No. 23, "Fuel Stations."

13. ROADWAY TOOLS.

To this account should be charged the cost of the first outfit of tools, including hand and push cars, velocipedes, speeders, etc., furnished section, bridge, carpenter, and other gangs properly to equip them to protect, maintain, and repair the property when it is opened for the handling of commercial traffic.

14. FENCING RIGHT OF WAY.

To this account should be charged the cost of material and labor used in constructing board, wire, rail, hedge, stone, or other fences along the right of way or limits of roadbed, including cattle guards and wing fences thereto, and transportation; but no charge should be made to this account for fences constructed around stock yards, fuel stations, station grounds, shops, and on other properties outside of right of way, which should be charged to their appropriate accounts. (The cost of permanent or portable fences for protection of tracks from snow or sand should not be charged to this account, but to account No. 31, "Miscellaneous Structures.")

15. CROSSINGS AND SIGNS.

To this account should be charged the cost of labor and material used in constructing farm, country-road, or street