

and turntables. To this account should be charged also the cost of transportation, inspection, handling (except final distribution), and any process of preservation.

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

8. RAILS.

To this account should be charged the cost of rails laid in the main track or tracks, sidings, spurs, and repair tracks; in tunnels, stations, shop and other yards; on wharves, piers, track scales, inclines, bridges, trestles, and culverts; to and from coal chutes, coal pockets, fuel and water stations, etc., excluding inclines of fuel stations, tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables. To this account should be charged also the cost of transportation, inspection, and handling (except final distribution).

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

9. FROGS AND SWITCHES.

To this account should be charged the cost of frogs, switches, derails, switch lamps, switch locks, and other switch material, including switch stands (throw or lever), frog and switch guard rails, crossing frogs, bolts, etc., used in foundations or bases, and cost of transportation, inspection, and handling (except final distribution).

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

10. TRACK FASTENINGS AND OTHER MATERIAL.

To this account should be charged the cost of spikes used for laying rails and of fish and tie plates, splice or angle bars, continuous rail joints, chairs, rail braces, bolts, nuts, nut locks or washers used in connection therewith; cost of guard rails on curves and in tunnels; cost of bumping posts; also the cost of transportation, inspection, and handling (except final distribution).

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

11. BALLAST.

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

If the stone or other ballast is produced by the builders of a railway there should be included in the cost thereof quarry