frogs and switches; cost of track tools, including shovels, picks, track jacks, crowbars, levers, spiking mauls, gauges, and wrenches; cost of putting in ballast; service of engines, cars, and crews distributing track material, and transportation.

FENCING RIGHT-OF-WAY.

103. To this account should be charged the cost of all material and labor used in constructing board, wire, rail, hedge, stone, or other fences along the right-of-way or limits of roadbed, 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 should not be charged to this account, but to account No. 28, "Miscellaneous Structures."

CROSSINGS, CATTLE GUARDS, AND SIGNS.

104. To this account should be charged the cost of all labor and material used in constructing farm, country-road, or street crossings at grade, overhead bridges, cattle guards, and wing fences to same, and all track signs, crossing gates, and watchhouses at crossings, and transportation.

INTERLOCKING OR SIGNAL APPARATUS.

105. To this account should be charged the cost of interlocking or signal apparatus complete, when built by contract. If built by the railway company, the cost of labor and material, including all levers, racks, wires, pulleys, semaphores,