

credited to this account. If, however, the outfits be retained and used, this account should be credited with the inventory value thereof on the completion of grading, and account No. 41, "Work equipment," charged therewith.

#### 5. TUNNELS.

To this account should be charged the cost of tunneling, including such timber as may be used for centering, packing, etc.; cost of steel, stone, brick, cement, sand, lime, salt, piles, timber, spikes, nails, braces, concrete, etc., used in the construction or lining of tunnels; cost of labor preparing or securing them, transportation, scaffolding, cofferdams, and pneumatic caissons; cost of soundings, and machinery, pumps, engines, etc., used for such work.

NOTE.—This account does not include cost of the track through the tunnel or of surfacing such track.

#### 6. BRIDGES, TRETTLES, AND CULVERTS.

To this account should be charged the cost of bridges and trestles erected to carry tracks over streams, ravines, streets, or other railways and culverts, both substructure and superstructure, including transportation. This account should include cost of abutments, piers, supports, draw and pier protection; machinery to operate drawbridges; guard rails; masonry ends and wing walls for culverts; cost of inspection of bridge material either at shop or site of structure; cost of tests; cost of wing dams, cribs, or ice breakers for regulating the current of a stream or breaking up ice jams; also labor and material used in painting structure.

In case "false work" is furnished by the railway company for erection of bridge superstructure, the cost should be charged to this account, and when removed the value of the material removed should be credited to this account and charged to the account benefited.

#### 7. TIES.

To this account should be charged the cost of cross, switch, bridge, and other ties and railway crossing timbers 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