

INTERSTATE COMMERCE COMMISSION PRIMARY ACCOUNTS

- 1 Engineering maps and profiles
- 2 Land
- 3 Grading
- 4 ???
- 5 Tunnels and Subways
- 6 Bridges, trestles and culverts
- 7 Elevated Structures
- 8 Ties
- 9 Rails
- 10 Other Track Material
- 11 Ballast
- 12 Tracklaying and Surfacing
- 13 Right-of-way fences now Fences, snowsheds and signs
- 14 Snow and sand fences and snowsheds
- 15 Crossings and Signs
- 16 Station and Office Buildings
- 17 Roadway Buildings
- 18 Water Stations
- 19 Fuel Stations
- 20 Shops and engine houses
- 21 Grain elevators
- 22 Storage warehouses
- 23 Wharves and docks
- 24 Coal and ore wharves
- 25 Gas-producing plants now TOFC/COFC terminals
- 26 Telegraph and telephone lines now Communication systems
- 27 Signals and Interlockers
- 28 ???
- 29 Power-plant buildings now Power plants
- 30 Power-substation buildings
- 31 Power-transmission systems
- 32 Power-distribution systems
- 33 Power-line poles and fixtures
- 34 Underground conduits
- 35 Miscellaneous structures
- 36 Paving
- 37 Roadway machines
- 38 Roadway small tools
- 39 Public improvements-construction
- 40 Thru 42 ????
- 43 Other expenditures; road
- 44 Shop machinery
- 45 Power-plant machinery
- 46 Power-substation apparatus
- 47 ???

48 thru 50 Not used
51 Steam locomotives
52 Other locomotives
53 Freight-train cars
54 Passenger-train cars
55 Motor equipment of cars
56 Floating equipment
57 Work equipment
58 Miscellaneous equipment
59 Thru 70 Not used
71 Organization expenses
72 General officers and clerks
73 Law
74 Stationery and printing
75 Taxes
76 Interest during construction
77 Other expenditures, general