### Authority for Expenditure

**Northern Pacific Railway Company**

**COST AT CURRENT ADJUSTMENTS**

**DEPARTMENT**
- **NORTHWESTERN DIVISION**
- **ENGINEERING DEPT. NO. 2**
- **Dakota Div. Main Line**

**AUTHORITY IS REQUESTED FOR A NET EXPENDITURE OF $307.**

#### Distribution of Cost

<table>
<thead>
<tr>
<th>Item</th>
<th>Operating Expenses</th>
<th>Profit and Loss</th>
<th>Net Profit and Loss</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of property retired</td>
<td>$300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Value of salvage</td>
<td>$188</td>
<td></td>
<td>$148</td>
</tr>
<tr>
<td>Incidental costs</td>
<td></td>
<td></td>
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<tr>
<td>Total to Operating Expenses</td>
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<tr>
<td>Total to Profit and Loss</td>
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<tr>
<td>To Material and Supplies</td>
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<tr>
<td>To Idle in Cables</td>
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<td></td>
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<tr>
<td>To Other Accounts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net charge to investment account—Additions and Retirements</td>
<td></td>
<td></td>
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<tr>
<td>Total of distribution</td>
<td></td>
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</tbody>
</table>

#### In Budget
- $300 (Excess)
- $188 (Shortage)

#### Notes
- **Superintendent:**
  - Emery & Oehme
  - Date: Dec. 23rd 1926

#### Work to be done by company force under charge of:
- **Superintendent:**
  - Emery & Oehme
  - Date: Dec. 23rd 1926

#### Recommendations
- **Deputy Superintendent:**
  - Emery & Oehme
  - Date: Dec. 23rd 1926

#### Work began:
- **FEB 8, 1926**

#### Equipment
- **Motor Vans:**
  - No. 1

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**Reason:**
- Last year rail in this part of this curve off the bridge at the Missouri was relaid with 120 pound rail, because the 90 pound rail being badly worn, but the part of the curve on the bridge was not relaid because of the difficulty of joining the 120 pound and 90 pound rail on the bridge.

The 1926 program calls for relaying the balance of the curve, making the connection by 'swimming up' the 90 pound rail.

Estimate and sketch attached.