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Revised Aug. 31, 1923.

B. V. Form No. 563
 Owner Minnesota & International Railway Company
 Operating Company do.
 Division State Minnesota
 Valuation Section No. Unallocated
 From to
 Miles Main Line, Miles all Tracks.*

INTERSTATE COMMERCE COMMISSION
 BUREAU OF VALUATION

Date of Inventory as of June 30, 19 17
 Date Compiled July 24, 19 23
 Compiled by W.W.S. - J.W.B.
 Correct Report Engineer.
 Approved Engineer.

SUMMARY SHEET

Wholly owned and used.

R. and E. Account Number.	CLASSES.	ORIGINAL COST TO DATE.	COST OF REPRODUCTION.		R. and E. Account Number.	REMARKS.
			(4) New.	(5) Less Depreciation.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	I. ROAD:	\$	\$	\$		
1	Engineering,				1	
2	Land for transportation purposes,				2	
3	Grading,				3	
4	Underground power tubes,				4	
5	Tunnels and subways,				5	
6	Bridges, trestles, and culverts,				6	
7	Elevated structures,				7	
8	Ties,				8	
9	Rails,				9	
10	Other track material,				10	
11	Ballast,				11	
12	Track laying and surfacing,				12	
13	Right-of-way fences,				13	
14	Snow and sand fences and snowsheds,				14	
15	Crossings and signs,				15	
16	Station and office buildings,				16	
17	Roadway buildings,				17	
18	Water stations,				18	
19	Fuel stations,				19	
20	Shops and engine houses,				20	
21	Grain elevators,				21	
22	Storage warehouses,				22	
23	Wharves and docks,				23	
24	Coal and ore wharves,				24	
25	Gas producing plants,				25	
26	Telegraph and telephone lines,				26	
27	Signals and interlockers,				27	
28	Power dams, canals, and pipe lines,				28	
29	Power plant buildings,				29	
30	Power substation buildings,				30	
31	Power transmission systems,				31	
32	Power distribution systems,				32	
33	Power line poles and fixtures,				33	
34	Underground conduits,				34	
35	Miscellaneous structures,				35	
36	Paving,				36	
37	Roadway machines,				37	
38	Roadway small tools,				38	
39	Assessments for public improvements,				39	
40	Revenues and operating expenses during const.				40	
41	Cost of road purchased,				41	
42	Reconstruction of road purchased,				42	
43	Other expenditures—Road,				43	
44	Shop machinery,				44	
45	Power plant machinery,				45	
46	Power substation apparatus,				46	
47	Unapplied construction material and supplies,				47	
	Total, 1 to 47, inclusive,					
	II. EQUIPMENT:					
51	Steam locomotives,		240,635	126,741	51	
52	Other locomotives,				52	
53	Freight-train cars,		335,968	171,458	53	
54	Passenger-train cars,		50,321	38,943	54	
55	Motor equipment of cars,				55	
56	Floating equipment,				56	
57	Work equipment,		27,103	18,653	57	
58	Miscellaneous equipment,				58	
	Total, 51 to 58, inclusive,		654,027	355,795		
	III. GENERAL EXPENDITURES:					
71	Organization expenses,				71	
72	General officers and clerks,				72	
73	Law,				73	
74	Stationery and printing,				74	
75	Taxes,				75	
77	Other expenditures—General,				77	
76	Interest during construction,		9,810	5,297	76	
	Total, 71 to 77, inclusive,					
	Grand total, 1 to 77, inclusive,		663,837	361,092		
	Grand total—Other,					

* State mileage to thousandths.

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B. V. Form No. 561

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner Minnesota & International Railway

Sheet No. _____ of this valuation section.

Val. Section No. Non - allocated Miles Main Line, _____ Miles all Tracks.*

Approved: J.W. Barrie

LOCATION. _____ Where but a single percentage is stated it represents both per cents.
CHARACTER OF PROPERTY AND DESCRIPTION.

(1)	ACCT. NO.	TITLE	CONSTRUCTION PER CENT.	PER CENT. IN CLASS. NEW.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
							PER UNIT. (4)	NEW, TOTAL. (5)	LESS DEPRECIATION. (6)
	51	STEAM LOCOMOTIVES <small>(I. C. C. classification.)</small>							
		Type 0-6-0; switching service; No. 25; Northern Pacific Ry. Co.; cylinders 16"x24"; total light weight 47 tons; 2nd hand	49	54	Each	1	4428	4,428	2,409
		No. 27; Baldwin; 1896; cylinders 18"x24"; total light weight 54 tons; 2nd hand	50	54	"	1	6341	6,341	3,441
		Type 4-4-0; passenger service; No. 19-22; Baldwin; 1887; cylinders 18"x24"; total light weight 60 tons; 2nd hand	32	37	"	4	7912	31,648	11,759
		Type 2-6-0; freight service; No. 4; Baldwin; 1895; cylinders 15"x24"; total light weight 45 tons	25	30	"	1	7259	7,259	2,152
		Type 2-6-0; freight service (cont'd.); Nos. 5-10; Richmond; 1898-1900, cylinders 18" and 26 1/2" x 26"; total light weight 66 tons	42	45	"	6	11397	68,362	38,017
		Nos. 11-12; American; 1902, cylinders 18 and 28 1/2"x26"; total light weight 66 tons	50	53	"	2	11372	22,744	12,032
		Nos. 16-18; Baldwin 1891; cylinders 18"x24"; total light weight 67 tons; 2nd hand	41	46	"	3	8518	25,554	11,663
		Nos. 13-15; American; 1903; cylinders 19"x24"; total light weight 81 tons	54	57	"	3	14675	44,025	24,891
		Type 4-6-0; freight service; Nos. 300-301; Schenectady; 1901; cylinders 22" and 34"x26"; total light weight 94 tons; 2nd hand	90	91	"	2	7681	15,762	14,374
		Nos. 400-401; Schenectady; 1897; cylinders 22" and 34" x 26", total light weight 104 tons; 2nd hand	68	90	"	2	7246	14,492	13,003
		Total for Account 51		53		25		240,635	126,741

Acct. 53 - FREIGHT TRAIN CARS

Caboose Cars:

Nos. 1, 4, 8; Northern Pacific Ry. Co., 1910; capacity 50000 lbs., wood body and underframe, 8 wheels, length 24'	66	69	Each	3	951	2,853	1,965
Nos. 3, 5, 6, 7, 9, 10; Northern Pacific Ry. Co.; 1895-1907; capacity 50,000 lbs., wood body and underframe, 8 wheels, length 24'; 2nd hand	58	63	"	6	715	4,290	2,690
Nos. 11-12; Northern Pacific Ry. Co.; 1881, capacity 50,000 lbs., wood body and underframe, 8 wheels, length 28'; 2nd hand	98	98	"	2	554	1,108	1,089
No. 2; Northern Pacific Ry. Co.; 1903; capacity 50,000 lbs.; wood body and underframe; 8 wheels; length 30'	41	46	"	1	1000	1,000	463
Nos. 13-15; Northern Pacific Ry. Co.; 1907; capacity 50,000 lbs.; wood body and underframe; 8 wheels; length 33'	51	55	"	2	1050	3,150	1,748

Box Cars:

Nos. 5000-5099; American Car & Foundry Co.; 1907; capacity 80,000 lbs.; wood body and underframe	56	58	"	93	895	83,235	48,276
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Flat Cars:

Nos. 1109-1121; Duluth Mfg. Co.; 1894; capacity 50,000 lbs., wood underframe	33	45	"	2	409	818	369
Nos. 1126-1571, various builders; 1898-1902; capacity 70000 lbs., wood body and underframe	36	48	"	418	573	239,514	114,858

Total for Account 53 51 528 335,968 171,458

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INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner Minnesota & International Ry. Co.

Sheet No. _____ of this valuation section.

Val. Section No. Non-Allocated Miles Main Line, _____ Miles all Tracks.*

Approved: John R. Thompson

LOCATION. Where but a single percentage is stated it represents both per cents.

(1)	CHARACTER OF PROPERTY AND DESCRIPTION.	Conspicuous Per Cent.	Per Cent. Not New.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
						Per Unit (4)	New, Total (5)	Less Depreciation, (6)
Acct. No. <u>54</u>	Title <u>PASSENGER TRAIN CARS</u> (I. C. C. classification.)					\$	\$	\$
Coaches:								
	No. 3; built - - -; length 51' -6"; wood body and underframe; 4 wheel composite trucks	28	31	Each	1	3782	3,782	1,160
	No. 5; Ohio Falls Car Co.; 1883; length 50' - 8"; wood body and underframe; 4 wheel wood trucks; 2nd hand	43	45	"	1	3403	3,403	1,547
	No. 6; Barney and Smith; 1907; length 70'; wood body and underframe; 6 wheel composite trucks; 2nd hand	100	100	"	1	7095	7,095	7,095
	Nos. 7-8; Pullman; 1883; length 51'; wood body and underframe; 4 wheel composite trucks; 2nd hand	76	78	"	2	2270	4,540	3,528
	No. 20; Pullman; 1901; length 60'; wood body and underframe; 4-wheel composite trucks; 2nd hand	79	80	"	1	5471	5,471	4,377
	No. 21; Pullman; 1903; length 70'; wood body and underframe; 6 wheel composite trucks; 2nd hand	86	87	"	1	7490	7,490	6,491
Baggage Cars:								
	No. 4; Bower Dure & Co.; 1880; length 48'-6"; wood body and underframe; 4 wheel wood trucks; 2nd hand	66	69	"	1	1569	1,569	1,063
	No. 9; Wason Car Co.; 1882; length 45'; wood body and underframe; 4 wheel composite trucks; 2nd hand	80	82	"	1	1370	1,370	1,128
	No. 11; Barney and Smith; 1906; length 70'; wood body and underframe; 6 wheel composite trucks; 2nd hand	79	80	"	1	7058	7,058	5,657
	No. 10; Northwestern Mfg. Co.; 1882; length 48'; wood body and underframe; 4 wheel wood trucks; 2nd hand	30	35	"	1	2551	2,551	885
	No. 12; Northern Pacific Ry. Co.; 1893; length 50'-10"; wood body and underframe; 4 wheel composite trucks; 2nd hand	100		"	1	3034	3,034	3,034
	No. 14; Barney and Smith; 1889; length 50' - 10"; wood body and underframe; 4 wheel composite trucks; 2nd hand	100		"	1	2958	2,958	2,958
	Total for Account 54		77		13		50,321	38,943

Acct. 57 - WORK EQUIPMENT

Derrick Car:								
	No. 1; So. Baltimore Car Works; 1902; capacity 70,000 lbs.; wood body and underframe; 2nd hand	65	66	Each	1	5501	5,501	3,650
Steam Shovel:								
	No. 1; American Locomotive Co.; 1907; capacity 2½ cu. yds.; composite body and steel underframe	75	77	"	1	9800	9,800	7,513
Cinder Cars:								
	Nos. 1 - 2; No. 2 Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	31	43	"	2	430	860	370
Wrecking Cars:								
	No. 1; baggage car; St. Charles Car Co.; wood body and underframe; wood 4-wheel trucks	68	71	"	1	1375	1,375	974
	No. 2; coach; length 45' - 9"; wood body and underframe; wood plated 4-wheel trucks	86	88	"	1	968	968	851
	No. 1119; flat; Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	56	68	"	1	250	250	170

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Owner Minnesota & International Ry. Co.

Sheet No. _____ of this valuation section.

Val. Section No. Non-allocated Miles Main Line, _____ Miles all Tracks.*

Approved: John R. Thompson

LOCATION. _____ Where but a single percentage is stated it represents both per cents.

(1)	CHARACTER OF PROPERTY AND DESCRIPTION.	Concession Per Cent.	Per Cent. of Cost New. (2)	UNIT.	NUMBER OF UNITS. (3)	COST OF REPRODUCTION.		
						Per Unit. (4)	New, Total. (5)	Less Depreciation. (6)
Acct. No. <u>57</u>	Title <u>WORK EQUIPMENT</u> (I. C. C. classification.)					\$	\$	\$
	Business Car:							
	No. 50; N. P. Ry. Co.; 1884; length 39' - 10"; wood body and underframe; wood plated 4 wheel trucks	63	65	Each	1	2423	2,423	1,563
	Tool Cars:							
	Nos. 1104-1124; Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	36	43	"	2	612	1,224	530
	Dozers (dirt spreader):							
	No. 1105; built _____; capacity 50,000 lbs.; wood body and underframe	79	83	"	1	506	506	422
	No. 1115; Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	58	68	"	1	373	373	255
	Boarding Car:							
	No. 1106; Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	41	48	"	1	625	625	299
	Water Car:							
	No. 1120; Duluth Mfg. Co.; 1894; capacity 50,000 lbs.; wood body and underframe	68	75	"	1	324	324	243
	Outfit Car: (Flat)							
	No. 1134; Illinois Car and Equipment Co.; 1898; capacity 70,000 lbs.; wood body and underframe	41	46	"	1	809	809	386
	Locomotive Tender:							
	No. 1; Baldwin; 1883; capacity 2820 gal. 6.3 tons	100	100	"	1	370	370	370
	Tools and equipment on wrecking car No. 1	60	61	Lot	1	1695	1,695	1,037
	Total for Account 57		69				27,103	18,653

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INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner Minnesota & International Railway Company
Val. Section No. Unallocated Miles Main Line, _____ Miles all Tracks.* _____

Sheet No. _____ of this valuation section.

Approved: Louis Hood

LOCATION. _____
Where but a single percentage is stated it represents both per cents.
CHARACTER OF PROPERTY AND DESCRIPTION.

(1)	ACCT. NO.	TITLE	CONSTRUCTION PER CENT.	PER CENT OF COST NEW.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.		
							PER UNIT.	NEW, TOTAL.	LESS DEPRECIATION.
			(2)	(3)		(4)	(5)	(6)	
	76	INTEREST DURING CONSTRUCTION (I. C. C. classification.)					\$	\$	\$
		6% for 3 months on Equipment Accounts 51 to 58 incl.	54			554027	.015	9,810	5,297