

4111
e

THE ALASKA RAILROAD

Accounting Department Office Instruction

Charges for Maintenance of Equipment and Machines used in Construction.

1. Form 1369, "Work Sheet for Computing Charges for Maintenance of Equipment and Machines used in Construction Service," shall be used in accumulating monthly debits and credits to appropriate accounts for depreciation and repairs of equipment and machines used in connection with work chargeable to investment account, as reported on Forms 1365, "Work Train in Service and Rolling Stock (Other than in Outfits) in Work Service during 24 Hours ended Midnight _____, 19____," and 1366, "Outfit Cars and Special Equipment and Machines in Service during Month of _____, 19____."

2. Separate sheets shall be used for each "Job description and A.F.E. Number," shown on Forms 1365 and 1366, and the Road and Equipment primary account to be debited entered after "Account Chargeable."

3. On the first blank line shall be entered the class of units, i.e., "Steam locomotives," "Freight-train cars," "Work equipment," "Floating equipment," "Miscellaneous equipment," "Roadway Machines," as shown on Forms 1365 and 1366.

4. In spaces "____@," shall be entered the unit basis of the depreciation and repair charges, i.e., "Miles," in the case of locomotives, and "Days," in the case of other units.

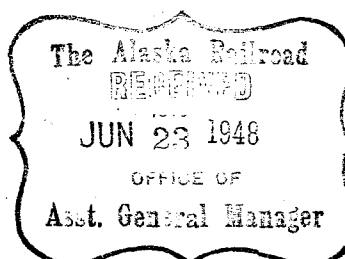
5. In blank spaces in columns "Depr. - Repairs," shall be entered the prescribed charges per mile or per day for the particular units as reflected in Schedule of Rates for Equipment and Machines used in Construction Service, attached.

6. Miles and days shall be abstracted from Forms 1365 and 1366; totaled and the amounts of depreciation and repairs obtained by multiplying the rates by the totals. A recapitulation of credits to the various equipment and roadway depreciation and repair accounts shall be made at the bottom of each sheet.

7. A grand recapitulation of the credits by accounts shall be made on separate sheets of Form 1369, and a department bill prepared debiting the proper investment in road and equipment primary accounts and crediting the several equipment and roadway depreciation and repair accounts.

A. E. Wallace,
Chief Accounting Officer.

Chief Accountant's No. 2
February 13, 1948



Reproduced at the National Archives
 Schedule for Equipment and Machines Anchorage
 Used in Construction Service

1. The following per mile and per diem rates, as appropriate, shall be used in assessing construction service for use of equipment and machines used by the railroad:

Schedule of Rental Rates for Equipment and
 Machines used in Construction Service

Number or Series	Kind	Depreciation	Repairs	Total
LOCOMOTIVES - STEAM:		Cents (Per Locomotive Mile)		
310-320	Switch 0-6-0	.06534	.37505	.44039
501-505	Road 2-8-0	.05891	.43768	.49659
551-562	Road 2-8-0	.07871	.41505	.49376
701-703	Road 2-8-2	.06685	.63433	.70118
801-802	Road 4-8-2	.08274	.68029	.76303
901-902	Road 4-8-2	.08991	.64136	.73127
LOCOMOTIVES - OTHER:				
1000-1001	Road Diesel	.08090	.18976	.27066
1010-1015	Road Diesel	.04050	.20083	.24133
1050 A & B	Road Diesel	.08961	.42696	.51657
1100-1107	Road Diesel	.06378	.10279	.16657
1201-1204	Road Diesel	.02728	.15655	.18383
FREIGHT-TRAIN CARS:		.50	.80	1.30
WORK EQUIPMENT:			(Per Day)	
X Series	Outfit cars	.25	.40	.65
OO Series	Outfit cars	.25	.40	.65
B Series	Steel business	6.00	14.00	20.00
B Series	Railmobile business	.80	2.20	3.00
LC Series	Locomotive cranes	3.00	4.00	7.00
H Series	Railmobile	.60	1.40	2.00
	Russell snow plow	1.40	2.60	4.00
	Rotary snow plow	5.00	10.00	15.00
	Jordan spreader	1.75	1.75	3.50
	Locomotive pile driver	2.00	4.50	6.50
	Steam ditcher	3.30	8.70	12.00
2-30, 501-582	Oliver dump	.15	.40	.65
401-483	Western air	.95	.50	1.45
1043	Rotary caboose	.90	.40	1.30
	Weed burner	1.75	1.00	2.75
2100-2375	Flat	.15	.40	.65
7000-7020	Ballast	.15	.40	.65
7021-7040	Gondola	.65	.45	1.10
MISCELLANEOUS EQUIPMENT:				
	Trucks, 1 ton or less	.30	1.50	1.80
	Over 1 ton, not more than 2	.40	1.60	2.00
	Over 2 tons, not more than 3	.50	2.50	3.00
	Over 3 tons	.60	2.90	3.50

Schedule of Rental Rates for Equipment and
Machines used in Construction Service
(Continued)

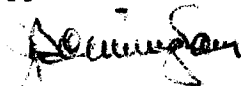
Number or Series	Kind	Depreciation	Repairs	Total
MISCELLANEOUS EQUIPMENT: (Cont.)				
	Truck trailers	.10	.20	.30
	Jeeps	.20	.80	1.00
	Busses	.20	1.80	2.00
	Automobiles	.20	.80	1.00
	Truck mounted snow jeep	.50	2.50	3.00
	Snow jeep	.35	1.65	2.00
ROADWAY MACHINES:				
	Section motor cars	.50	.75	1.25
C Series	Crawlers, 2½ cu. yd or less	3.00	5.00	8.00
W or C Series	Cranes 7½ ton or less	.60	4.40	5.00
	Over 7½ tons	1.20	6.30	7.50
	Pile driver	.25	.40	.65
60-67	Compression trucks	1.00	3.00	4.00
	Air Compressors	.40	.60	1.00
	Boiler	.15	.40	.55
	Bulldozers, D6, 7 & 8			
	Diesel and HD 1¼ Allis-Chalmers	1.25	7.50	8.75
	Bulldozers, D4 Diesel, R4			
	Hyster, HD7 Allis Chalmers	.75	5.00	5.75
	Concrete mixers	.40	1.60	2.00
1	Carryall scraper	.50	4.00	4.50
24	Reo truck mounted with			
	Bucyrus well drill	1.00	3.00	4.00
	Norberg track shifter	1.40	1.60	3.00
RM 1	Galion Road Maintainer	.50	5.00	5.50
TP Series	Tournapulls	.70	6.30	7.00
TC 1	Tournacrane	.70	4.30	5.00
WP 1	Wisconsin water pump on			
	Jeep trailer	.25	1.00	1.25
WP 2 & 3	Wisconsin water pump -			
	Portable	.20	.20	.40
T 9	Clark tow tractor	.50	1.50	2.00

Appendix to:

Accounting Department
Office Instruction
Chief Accountant's No. 2
June 8, 1948

A. E. Wallace
Chief Accounting Officer

Approved:



Acting General Manager