



EXPLANATORY TEXT

NEVADA - CALIFORNIA - OREGON RAILWAY

1. DESCRIPTION OF ROAD

The Nevada-California-Oregon Railway was incorporated under the laws of the state of Nevada, March 31, 1888.

WHOLLY OWNED AND USED

The railroad owned by the carrier is single track, narrow gauge steam operated extending from Hackstaff, California to Lakeview, Oregon. All lines owned and operated are of three foot gauge.

The total mileage owned and used by the carrier at date of valuation was 172.022 miles of main track and 182.425 miles of all tracks.

USED BUT NOT OWNED

The carrier uses under exclusive lease the tracks at Wendel leased from the Central Pacific Railway Company; the line from Plumas Junction to Clie leased from The Western Pacific Railroad Company; the line from Nevada-California State Line to Hackstaff leased from the Western Pacific Railroad Company; and the line from Reno to California-Nevada State Line leased from The Western Pacific Railroad Company.

The total mileage used but not owned at date of valuation was 103.657 miles main track and 116.099 miles all tracks.

2. MILEAGE AND VALUATION SECTIONS

Nevada - California - Oregon Railway - Wholly Owned and Used - California									
Val. Sec.	From	To	M.P. to	M.P. to	1st Main Track	2nd Main Track	Yard Tracks & Sidings	All Tracks	
Calif.-1a	Hackstaff	Calif.-Ore.State Line	64.43	221.75	157.327	-	9.205	166.532	
Nevada - California - Oregon Railway - Wholly Owned and Used - Oregon									
Ore.-1	Ore.-Calif. State Line	Lakeview	221.75	236.45	14.695	-	1.198	15.893	
: Total Wholly Owned and Used - All States :					172.022	-	10.403	182.425	
Nevada - California - Oregon Railway - Used exclusively under lease - California									
Owner: The Western Pacific Railroad Company									
Calif.-2	Plumas Junction	Clie	0.24	39.76	39.119	-	5.938	45.057	
Calif.-3	Nev.-Calif.State Line	Hackstaff	64.43	57.01	37.420	-	1.662	39.082	
Total - Used not Owned - California - Leased from Western Pac.R.R.					76.539	-	7.600	84.139	
Nevada - California - Oregon Railway - Used Exclusively Under Lease - California									
Owner: Central Pacific Railway Company									
Calif.-1b	At Wendel						0.979	0.979	
Nevada - California - Oregon Railway - Used Exclusively Under Lease - Nevada									
Owner: The Western Pacific Railroad Company									
Nev.-1	Reno	Calif.-Nev.State Line	0.05	27.01	27.118	-	3.823	30.941	
					*0.169		*0.078	*0.247	
Total Used Exclusively Under Lease - California					76.539	-	8.579	85.118	
Total Used Exclusively Under Lease - Nevada					27.118	-	3.823	30.941	
					*0.169		*0.078	*0.247	
Total Used Exclusively Under Lease - All States					103.657	-	12.402	116.099	
					*0.169		*0.078	*0.247	
Grand Total Wholly Owned and Wholly Leased by the Nevada - California - Oregon Railway and Used by it					275.679	-	22.805	298.484	
					*0.169		*0.078	*0.247	

*Miles 3rd. rail not otherwise included in mileage.

3. CONNECTIONS WITH OTHER CARRIERS

At the following points the carrier has facilities for the transfer of passengers and freight between its narrow gauge equipment and the other carriers standard gauge equipment.

Haskstaff, California - The Western Pacific Railway Company

Kendal, California - Central Pacific Railway

4. CHARACTERISTICS OF COUNTRY

The country from Reno, Nevada, the southern terminus of the operated line (elevation 4,497 feet) to Lakeview, Oregon, is a high arid sage brush desert, which lies on the east slope of the Sierra Nevada Mountains. The highest elevation reached is 5,751 feet above sea level. The elevation at Alturas, Oregon, is 4,112 feet. The country generally is undeveloped except for grazing and the raising of cattle and sheep. There is some irrigation in the Pitt River Valley. In Northern California and Southern Oregon the railroad parallels the east shore of Goose Lake for about ten miles.

Between Flunas Junction and Ulio, California, the operated line crosses the Sierra Nevada Mountains at an elevation of 4,995 feet above sea level, and thereafter descends into the valley of the Feather River to an elevation of 4,581 feet. Near Ulio large lumber mills are located which furnish considerable tonnage. There is some good agricultural land in the valleys and on the plateaus, but on account of the high altitude the seasons are short and crops limited in production.

The climate is temperate with the usual extremes of a desert and mountainous country. The temperature during the winter sometimes reaching about 25 degrees below zero, and the snow fall is heavy in the higher altitudes.

5. ROAD

The grading is generally light with a large percentage of classified material, except in the state of Oregon where no classified material was found. The carrier has built pile bridges at the larger stream crossings. Culverts of wood, stone, vitrified pipe, steel pipe and corrugated pipe take care of minor drainages.

Main tracks are laid with 30 to 40 lb. new steel rail, and 25 to 45 lb. relay steel rail. Other tracks are laid with 25 to 40 lb. new steel rails, 25 to 60 lb. relay steel rail and 25 lb. relay iron rail.

6. EQUIPMENT

The Nevada-California-Oregon Railway owns 12 narrow gauge steam locomotive, 18 narrow gauge passenger train cars, 266 narrow gauge freight train cars, and 27 pieces of work equipment and 2 units of miscellaneous equipment.

7. ENGINEERING AND GENERAL EXPENDITURES

Account 1 - Engineering

Engineering has been estimated at $\frac{1}{2}\%$ upon Road Accounts 3 to 47, inclusive.

Accounts 71 to 77 - General Expenditures

General Expenditures, Accounts 71 to 77, exclusive of Account 76, have been estimated at 1-1/2 per cent upon Road Accounts 1 to 47, exclusive of Account 2, Land.

Interest during construction, Account 76, has been estimated at the rate of 6% per annum for one half the construction period plus 3 months upon Road Accounts 1 to 47, exclusive of Account 2, Land, and upon General Expenditures, Accounts 71 to 77 exclusive of Account 76, and for 3 months upon Equipment Accounts 51 to 58 inclusive.

Revised page prepared by direction
of the Commission May 25, 1938

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Owner Nevada-California-Oregon Railway

6/30/34

Approved: J. R. Thompson

Val. Section No. Un-Allocated

Miles Main Line, _____

Miles all Tracks, _____

LOCATION	CHARACTER OF PROPERTY AND DESCRIPTION	Condition Per Cent	Per Cent of Cost New	UNIT	NUMBER OF UNITS	COST OF REPRODUCTION		
						Per Unit (4)	New, Total (5)	Less Depreciation (6)
1)						\$	\$	\$
Acct. No. <u>38</u>	Title <u>ROADWAY SMALL TOOLS</u> (I.C.C. classification)							
	Engineering instruments	50					1,354	677
	Total for Account 38						1,354	677
	<u>Account 51 - STEAM LOCOMOTIVES</u>							
	<u>Type 4-6-0 (Ten Wheel)</u>							
	Nos. 4 to 7; Baldwin 1899 and 1903; cylinders, 15" x 13" and 15" x 20"; total light weight 46 tons; oil burning; mixed service	45	48	each	4	10198	40,792	19,580
	Nos. 8 to 12; Baldwin; 1907 to 1911; cylinders, 16" x 20"; total light weight 59 tons; oil burning; mixed service	74	75	"	5	12583	62,915	47,186
	Nos. 22 and 23; Schenectady; 1899 and 1900; cylinders 16" x 20"; total light weight 58 tons; oil burning; mixed service	80	82	"	2	6543	13,086	10,731
	Total (Type 4-6-0)		66				116,793	77,497
	<u>Type 2-6-0 (Consolidation)</u>							
	No. 14; Baldwin; 1914; cylinders, 17" x 20"; total light weight 63 tons; oil burning; mixed service	90	91	each	1	13223	13,223	12,033
	Total (Type 2-6-0)		91				13,223	12,033
	Snow plow	75	77	each	6	356	2,136	1,645
	" flanger	75	77	"	2	317	634	488
	Total for Steam Locomotives		69				132,786	91,663
	<u>Account 53 - FREIGHT TRAIN CARS</u>							
	<u>Caboose Cars</u>							
	No. 1; built by N.C.O.Ry.; 1900; wood body and underframe; platforms	26	29	each	1	694.00	694	302
	No. 2; built by N.C.O.Ry.; 1910; wood body and underframe; platforms	62	63	"	1	829.00	829	525
	No. 3; built by N.C.O.Ry.; 1913; wood body and underframe; platforms	82	82	"	1	1125.00	1,125	928
	Nos. 4 & 5; wood body and underframes; platforms; purchased second hand 1915	75	76	"	2	687.00	1,374	1,045
	<u>Box Cars</u>							
	Nos. 202 to 206, 210 to 216, 218 to 235, 239 and 264; built by N.C.O.Ry.; 1907 to 1909; capacity 40,000#; wood body and underframes	59	61	each	34	737.00	25,058	15,244
	Nos. 288 to 293 and 295; built by N.C.O.Ry.; 1900 and 1909; capacity 40,000#; wood body and underframes	31	33	"	7	629.00	4,403	1,524
	Nos. 296 to 298; capacity 40,000#; wood body and underframes	29	33	"	3	629.00	1,887	617
	Nos. 500, 502, 504, 507, 509, 515, 516, 518, 521, 524, 527, 534, 536, 543, 545, 546, 548, 549, 552, 556, 558, 561, 562, 573, 577, 578, 582, 583, 587, 597, 603, 608, 617, 626, 629, 636, 642, 648, 657 to 659, 661, 662, 665, 670, 673, 679, 688 and 689; capacity 400,000#; wood body and underframes; purchased secondhand; 1915	36	42	each	49	463.00	22,687	9,422
	<u>Gondola Cars</u>							
	Nos. 6, 15, 25 and 38; capacity 40,000#; wood body and underframes	52	55	"	4	586.00	2,344	1,282
	Nos. 351, 353, 359, 360, 369, 375, 376, 388, 391 and 399; capacity 40,000#; wood body and underframes; purchased	82	84	"	10	406.00	4,060	3,401

Revised page prepared by direction of the Commission May 25, 1934.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Sheet No. _____ of this valuation section.
Approved: J. R. Thompson

Owner Nevada-California-Oregon Railway

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

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

(1)	CONSTRUCTION PER CENT.	PER CENT. OF COST NEW.	UNIT.	NUMBER OF UNITS.	COST OF REPRODUCTION.					
					Per Unit. (4)	New, Total. (5)	Less Depreciation. (6)			
Acct. No. <u>55</u>	Title <u>FREIGHT TRAIN CARS (cont'd)</u> <small>(I. C. C. classification.)</small>									
<u>Flat Cars</u>										
Nos. 1 to 5, 7 to 14, 16 to 24, 26 to 37, 39 to 41, 50, 51, 55, 57, to 61, 63, 64, 67, 68, 72, 75, 80, 81, 84, 95, 97; A-1, and A-4; built by N.C.O.Ry.; 1900 to 1913; capacity 40,000#; wood body and underframe;				37	41	each	58	558.00	32,364	13,180
Nos. 337, 343, 345, 349 and 356; capacity 40,000#; wood body and underframe; purchased secondhand 1915				61	65	"	5	368.00	1,840	1,522
<u>Refrigerator Cars</u>										
No. 01001; capacity 50,000#; wood body and underframe				50	54	"	1	525.00	525	282
Nos. 500 to 502; built by N.C.O.Ry.; 1915; capacity 40,000#; wood body and underframe				87	87	"	3	1011.00	3,033	2,652
<u>Stock Cars</u>										
Nos. 101 to 104, 106, 107, 109, 111 to 117, 125 to 128, 135 to 137 and 150 to 178; built by N.C.O. Ry.; 1901 to 1914; capacity 40,000#; wood body and underframe				48	51	each	49	654.00	32,046	16,225
<u>Ventilator Cars</u>										
Nos. 240 and 241; built by N.C.O.Ry.; 1914; capacity 40,000#; wood body and underframe				70	71	"	2	770.00	1,540	1,098
<u>Tank Cars</u>										
Nos. A-6 to A-9; built by N.C.O. Ry.; 1913; capacity 40,000# 5900 gallons; wood body and underframe				71	73	"	4	563.00	2,252	1,637
Nos. 0-12 and 13 to 21; 1907 to 1912; capacity 40,000#; tanks various; wood body and underframe				48	50	"	10	1181.00	11,810	5,924
<u>Wood Rack Cars</u>										
Nos. 74, 77, 83 to 87, 89, 91, 92, 94, and 96; built by N.C.O.Ry.; 1900; capacity 40,000#; wood body and underframe				28	32	"	12	602.00	7,224	2,308
Nos. 301, 321, 323, 330 to 332, 356, 358, 372, and 398; capacity 50,000#; wood body and underframe; purchased second hand 1915				86	87	"	10	400.00	4,000	3,476
Total for Freight Train Cars					51			161,095	82,502	

ACCOUNT 54 - PASSENGER TRAIN CARS

Coach Cars

Nos. 2 and 3; American Car & Foundry Company; wood body and underframe; length over end sills 45'-0"; 4 wheel composite trucks with 26" cast iron wheels; 3-3/4" x 6 1/2" journals; oil lights; stove heat; open platforms				45	46	each	2	3775.00	7,548	3,448
Nos. 52; American Car and Foundry Co.; wood body and underframe; length over end sills 40'-0"; 4 wheel composite trucks with 32" steel tired wheels; 3-3/4" x 7" journals; oil lights; Spear heater; open platforms; purchased secondhand; 1915				74	75	"	1	1499.00	1,499	1,124
Nos. 55 and 56; American Car and Foundry Co.; wood body and underframe; length over end sills 40'-2"; 4 wheel composite trucks with 32" steel tired wheels; 3-3/4" x 6-1/2" journals; oil lights; Spear Heater; open platforms; purchased secondhand; 1915				84	85	"	2	1518.00	3,036	2,564

Rev. Feb. 25, 1926.

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Owner Nevada-California-Oregon Railway

Approved: John R. Thompson

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

LOCATION (1)	CHARACTER OF PROPERTY AND DESCRIPTION (2)	Condition Per Cent (3)	UNIT (3)	NUMBER OF UNITS (3)	COST OF REPRODUCTION									
					Per Unit (4) \$	New, Total (5) \$	Less Depreciation (6) \$							
<p>Acct. No. <u>58</u> Title <u>PASSENGER AND TRAIN CARS (CONT'D)</u></p> <p><u>Passenger and Baggage Cars</u></p> <p>No. 1 and 10 to 12; wood body and underframe; length over end sills 40'-0"; 4 wheel composite trucks with 26" cast iron wheels; 3-3/4" x 6 1/2" journals; oil lights; stove heat; open platforms</p> <td>17</td> <td>18</td> <td>Each</td> <td>4</td> <td>2,413.00</td> <td>9,652</td> <td>1,777</td>								17	18	Each	4	2,413.00	9,652	1,777
<p><u>Mail and Express Cars</u></p> <p>No. 22; wood body and underframe; length over end sills 40'-2"; 4 wheel composite trucks with 26" cast iron wheels; 3-3/4" x 6 1/2" journals; oil lights; stove heat; open platforms</p> <td>9</td> <td>10</td> <td>"</td> <td>1</td> <td>2,317.00</td> <td>2,317</td> <td>242</td>								9	10	"	1	2,317.00	2,317	242
<p>Nos. 20 and 21; American Car and Foundry Co.; wood body and underframe; length over end sills 45'-0"; 4 wheel composite trucks with 26" cast iron wheels; 3-3/4" x 6 1/2" journals; oil lights; stove heat; Open platforms</p> <td>25</td> <td>26</td> <td>"</td> <td>2</td> <td>2,594.00</td> <td>5,128</td> <td>1,346</td>								25	26	"	2	2,594.00	5,128	1,346
<p><u>Sleeping Cars</u></p> <p>"Alturas" and "Madeline"; wood body and underframe; length over end sills 48'-2"; 4 wheel composite trucks with 26" cast iron wheels; 3-3/4" x 7" journals; oil lights; Baker heater; open platforms; purchased secondhand; 1911</p> <td>50</td> <td>51</td> <td>"</td> <td>1</td> <td>4,186.00</td> <td>4,186</td> <td>2,118</td>								50	51	"	1	4,186.00	4,186	2,118
<p>"Fairport"; wood body and underframe; length over end sills 42'-5" wheel composite trucks with 26" cast iron wheels; 3-3/4" x 6" journals; oil lights; Baker heater; open platforms; purchased secondhand; 1912</p> <td>55</td> <td>56</td> <td>"</td> <td>1</td> <td>2,379.00</td> <td>2,379</td> <td>1,331</td>								55	56	"	1	2,379.00	2,379	1,331
<p>"Lakeview"; wood body and underframe; length over end sills 34'-9"; 4 wheel metal trucks with 26" cast iron wheels; 3-3/4" x 6 1/2" journals; oil lights; Baker heater; open platforms</p> <td>40</td> <td>41</td> <td>"</td> <td>1</td> <td>1,647.00</td> <td>1,647</td> <td>669</td>								40	41	"	1	1,647.00	1,647	669
<p>Track passenger automobile; "Helen"; Pilot; 6 cylinders; 11 passengers; purchased secondhand; 1916</p> <td>40</td> <td>40</td> <td>"</td> <td>1</td> <td>2,184.00</td> <td>2,184</td> <td>884</td>								40	40	"	1	2,184.00	2,184	884
<p>Track passenger automobile; "Martha"; Pilot; 6 cylinders; 19 passengers; purchased secondhand; 1917</p> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>														
Total for Passenger Train Cars								17,124	16,457					

ACCOUNT 57 - WORK EQUIPMENT.

File Drivers

No. 52; Nevada-California-Oregon Ry. Co. 1909; capacity 40,000 lbs.; 42" x 70" upright boiler; 9" x 12" cylinder; wood underframe

20 27 each 1 1,263 341

Bracking Derricks

No. C-11; Wood underframe; 20 ft. steel boom; hand operated; mounted on open end box car

48 51 each 1 1,839 938

Spreader

No. C-25; Mounted on open end of box car; wood body and underframe

58 65 each 1 404 263

Steam Shovel and Tank

Nos. 1-2; Marion Steam Shovel Co.; 54" x 9'-0" vertical boiler; 19' wood boom; capacity of dipper 1 1/2 cu. yds. secondhand 1912;

42 45 each 1 4,493 2,022

Revised page prepared by direction of the Commission May 25, 1934

MAH

B. V. Form No. 561

INTERSTATE COMMERCE COMMISSION
BUREAU OF VALUATION

Sheet No. _____ of this valuation section.

Owner Nevada-California-Oregon Railway

Approved: John R. Thompson

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

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

ACCT. NO.	TITLE	Condition Per Cent	Per Cent of Cost of New	UNIT	NUMBER OF UNITS	COST OF REPRODUCTION		
						Per Unit (4)	New, Total (5)	Less Depreciation (6)
57	WORK EQUIPMENT							
Tool and Outfit Cars:								
	Nos. 5 and 7; Kimball Mfg. Co. Length 34'; woodbody and underframe; wood 4 wheel trucks	32	57	Each	2	1290	2,580	955
	Nos. 09; length 30'; wood body and underframe; converted refrigerator car	29	48	"	1		275	132
	No. 010; length 40'; wood body and underframe; wood 4 wheel trucks	20	27	"	1		1,171	315
	Nos. 200, 201, 209, 217, 285, 286, and 294; capacity 40,000 lbs; wood body and underframe	59	78	"	7	350	2,450	1,862
	Nos. 71 and 72; St. Charles Car Co.; length 40'; wood body and underframe; wood plated 4 wheel trucks	71	78	"	2	504	1,208	918
	Nos. 299; capacity 40,000 lbs; wood body and underframe; purchased second hand 1915	54	68	"	1		225	155
	No. 02; capacity 40,000 lbs; wood body and underframe	88	90	"	1		560	504
	No. 020; length 30'; wood body and under frame	50	56	"	1		589	330
	Nos. 03 and 04; capacity 40,000 lbs; wood body and underframe; used with wrecking derrick	70	78	"	2	250	600	390
	No. A-10; length 31; wood body and underframe; used with ditcher	100	100	"	1		475	475
Water Cars:								
	Nos. 53 and 56; W.C.O. Ry.; 1900 Capacity 40,000 lbs. tank 1600 gallons capacity	62	75	"	2	279	558	407
Dump Cars:								
	Nos. A-2 and A-3; capacity 40,000 lbs. capacity wood body and underframe	50	56	"	2	586	1,172	656
	Total for Acct. 57		54				19,752	10,662

Acct. 58 - MISCELLANEOUS EQUIPMENT

Automobiles

Buick; Model D-45; 6 cylinder; 7 passenger

80 80 Each 1 1130.00 1,130 906

Track Automobile

Buick; 4 cylinder; 5 passenger

25 26 " 1 704.00 704 180

Total for Misc. Equipment

59 2 1,834 1,086