



MAP OF THE  
**GALES CREEK &  
 WILSON RIVER  
 RAILROAD**

**LEGEND**

**————** *Gales Creek & Wilson River Railroad*



EXPLANATORY TEXT

GALES CREEK & WILSON RIVER RAILROAD COMPANY

12/31/27

1. DESCRIPTION OF ROAD.

The Gales Creek & Wilson River Railroad Company, hereinafter referred to as the carrier, was incorporated under the general laws of the State of Oregon, April 2, 1917.

The railroad of the carrier is located in the northwest corner of the State of Oregon, extending from a connection with the United Railways railroad at Wilkesboro in a northwesterly direction to Glenwood, where the tracks connect with those of the Gales Creek Logging Company. The railroad is standard gauge and steam operated.

2. MILEAGE AND VALUATION SECTIONS.

One valuation section has been established. The mileage is as follows:

Main Track	12.728
Yard Tracks and Sidings	2.257
Total All Tracks	14.985

3. ROAD.

Grading averages about 42,000 cu. yds. per mile, approximately 54% being classified. Common is a sandy clay or clay loam. Rock is mostly sandstone of varying degrees of hardness. Some basalt and conglomerate was encountered. Rail is relay 54#, 60# and 64#. The track is well ballasted. Sand and gravel are the materials used.

4. EQUIPMENT.

Carrier owns two locomotives, one caboose and three units of work equipment.

On equipment purchased secondhand the cost of reproduction now herein is its secondhand reproduction cost. The cost of reproduction less depreciation for such equipment was computed by applying a condition per cent of the property in its second cycle of use to its secondhand cost.

5. GENERAL EXPENDITURES.

Account 1 - Engineering

Engineering has been estimated at 4% 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 2 per cent upon Road Accounts 1 to 47, exclusive of Account 2 - Land.

Interest During Construction, Account 78, has been estimated at the rate of 6 per cent per annum, for one-half the construction period of 18 months, 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.

6. GENERAL INFORMATION.

(a) Grading. Grading has been computed on the "one way pay" basis, with a free haul limit of 500 feet for team work.

(b) Shrinkage. Ten per cent has been added to the measured volume of all embankment and ballast quantities to cover shrinkage.

(c) Waste. The following percentages of actual measured quantities have been added for waste:

Spikes	3 per cent
Bolts	1 "
Angle Bars	2 "
Nutlocks	2 "

(d) Scrap and Salvage Values. Salvage and scrap values are as follows:

Rail (scrap)	\$14.00 per Gross Ton
Switch Material	0.25 " Net
Angle Bars (scrap)	0.25 " "
Other Track Fastenings except Spikes	0.25 " "
Locomotives and Metal Parts of Cars	15.00 " Net Ton
Structural Bridge Steel	12.00 " " "

(e) Material Yard Expense. Material yard expense has been allowed as follows:

Rail	1.00 per Gross Ton
Other Track Material	1.00 " Net Ton
Cross Ties	.05 Each
Switch and Bridge Ties	1.40 per M.B.M.

B. V. Form No. 561

INTERSTATE COMMERCE COMMISSION

Owner Gales Creek and Wilson River Railroad Company BUREAU OF VALUATION

Sheet No. \_\_\_\_\_ of this valuation section.

Val. Section No. 1-Ore. Miles Main Line, \_\_\_\_\_ Miles all Tracks.\*

Approved: R. W. Gray

12-960

LOCATION. (1)	CHARACTER OF PROPERTY AND DESCRIPTION.	Where but a single percentage is stated it represents both per cent.	Condition 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>36</u>	Title <u>TELEGRAPH AND TELEPHONE LINES</u> (I. C. C. classification.)						\$	\$	\$
<b>Equipment:</b>									
	Office apparatus complete including interior wiring and associated items at 5 locations		85					159	136
<b>Pole Lines:</b>									
	25' Western Cedar Class C Poles		50		Each	358	5.65	2,023	1,012
	30' " " " " " " " "		50		"	11	6.71	74	37
	35' " " " " " " " "		50		"	2	8.04	16	8
	25' Earth Settings		50		"	358	5.66	2,026	1,013
	30' " " " " " " " "		50		"	11	6.89	75	38
	35' " " " " " " " "		50		"	2	8.14	16	8
	Sundry items		50					234	117
<b>Serial Wires:</b>									
	#12 B.W.O. Galv. Iron Wire		75		Mile	25.60	28.79	737	553
	#14 B.&S. Tw.Pr. Copper		50		Foot	475	.02523	12	6
	<b>Total for Valuation Section</b>		<b>54</b>					<b>5,373</b>	<b>2,927</b>
<b>Acct. 37 - ROADWAY MACHINES</b>									
Approved: John R. Thompson									
	Motor car; 6 H.P.; #34; Fairbanks Morse, 1916		46	48	Each	1		501	240
	Motor car; #702; 6 H.P.; Fairbanks Morse Co., 1920		58	59	"	1		325	192
	Push car; #4; Fairbanks Morse; 1919		30	33	"	2	57.00	114	38
	Hand car; #1; Fairbanks Morse		30	33	"	1		69	23
	<b>Total for Valuation Section</b>		<b>49</b>			<b>5</b>		<b>1,009</b>	<b>493</b>
<b>Acct. 38 - ROADWAY SMALL TOOLS</b>									
Approved: C.H. Spencer									
	Section gang tools		50		Sets	2	260.00	520	260
	<b>Total for Valuation Section</b>		<b>50</b>					<b>520</b>	<b>260</b>
<b>Acct. 51 - STEAM LOCOMOTIVES</b>									
Approved: John R. Thompson									
	No. 1; type 4-6-0; freight service; cylinders 19"x26"; total light weight 78 tons; second hand; 1918 Schenectady Locomotive Works; 1890		46	52	Each	1		14,737	7,663
	No. 2; type 4-6-0; freight service; cylinders 19"x24"; total light weight 80 tons; second hand; 1918 Schenectady Locomotive Works; 1898		47	51	"	1		15,458	7,864
	<b>Total Account 51</b>		<b>51</b>			<b>2</b>		<b>30,195</b>	<b>15,547</b>
<b>Acct. 53 - FREIGHT TRAIN CARS.</b>									
<b>Caboose:</b>									
	No. 01; length 26 ft.; wood body and underframe; second hand 1920		100	100	Each	1		1,428	1,428
	<b>Total Account 53</b>		<b>100</b>			<b>1</b>		<b>1,428</b>	<b>1,428</b>

veh.

B. V. Form No. 561

INTERSTATE COMMERCE COMMISSION

Sheet No. \_\_\_\_\_ of this valuation section.

Owner **Gales Creek & Wilson River Railroad Company BUREAU OF VALUATION**

Approved: **John R. Thompson**  
12-900

Val. Section No. **1-Ore.** Miles Main Line, \_\_\_\_\_ Miles all Tracks.\*

LOCATION (1)	CHARACTER OF PROPERTY AND DESCRIPTION Where but a single percentage is stated it represents both per cents.	Condition Per Cent of Cost New	UNIT (2)	NUMBER OF UNITS (3)	COST OF REPRODUCTION		
					Per Unit (4)	New, Total (5)	Less Depreciation (6)
Acct. No. <b>57</b>	Title <b>WORK EQUIPMENT</b> (I. C. C. classification)						
	<b>Box Outfit:</b>						
	No. 1247; capacity 40,000 lbs.; wood body and under- frames; secondhand 1920; B. & S. Car. Co.; 1897	50	58 Each	1		820	476
	<b>Flat Cars:</b>						
	Nos. 1245, 1248; capacity 60,000 lbs.; wood under- frames; secondhand; 1920; unknown	62	68 "	2	735.00	1,470	1,000
	<b>Total for Valuation Section</b>			<b>64</b>		<b>2,290</b>	<b>1,476</b>

**Acct. 1 - ENGINEERING**

Approved: **G. S. Douglass**

<b>4% of Cost of Reproduction New of Road Accounts 3 to 47, inclusive</b>	100	\$	<b>666,222</b>	<b>.04</b>	<b>26,649</b>	<b>26,649</b>
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**Accts. 71 to 77 - GENERAL EXPENDITURES**

**Accounts 71 to 75 and 77 - General Expenditures:**

<b>2% of Cost of Reproduction New of Road Accounts 1 to 47, inclusive, (except Account 2 - Land)</b>	88	\$	<b>692,871</b>	<b>.02</b>	<b>13,857</b>	<b>11,501</b>
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**Account 76 - Interest During Construction:**

**6% per annum of Cost of Reproduction New for one-half the  
construction period plus 3 months, of Road Accounts 1 to 47,  
inclusive (except Account 2 - Land) and of General Expenditures,  
71 to 75 and 77**

Construction period - 16 months  
Interest " - 11 "

Total on 1 to 47  
Total on 71 to 75 and 77

			<b>692,871</b>			
			<b>13,857</b>			
	<b>83</b>		<b>706,728</b>	<b>.065</b>	<b>38,870</b>	<b>32,262</b>

**6% per annum for 3 months on Equipment Accounts 51 to 58,  
inclusive**

Total Account 76

	<b>84</b>		<b>33,913</b>	<b>.015</b>	<b>509</b>	<b>275</b>
	<b>85</b>				<b>39,379</b>	<b>32,537</b>

Total All

	<b>85</b>				<b>53,256</b>	<b>44,038</b>
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Revised March 1, 1933. **11**