ITEM	Average Life Years	Average Half Life Condition %	Minimum Value % To Apply
Bridge Decks or Floors (Timber untreated)	8 yrs.	55	
Bridge Decks or Floors (Timber treated)	20 "		25%
Cross Ties		55	
Switch Ties		55	
Rail (On line in existence previous to 1903)		55	
Rail (On heavy traffic main line, built wholly since 1903)	10 yrs.		55%
Rail (On medium traffic main line, built wholly since 1903)	15 "		55%
Rail (On light traffic lines, built wholly since 1903)	20 "		55%
Rail (Lines built of relayers-also all sidings)		55	
Track Fastenings - Condition % of items under this head to be taken same as corresponding rail, and value per cent found from table.			
Frogs, Switches & R.R. Crossings - Condition % of items under this head to be taken same as corresponding rail and value per cent found from table.			
Ballast - to be given uniformly		80	
Track Laying and Surfacing - To be given		100	
Fencing - Richt-of-way and cattle guards		55	
Crossings & Signs -			
Planking and Roadway Signs		55	
Gates	20 yrs.	Where no details as to date installed are obtainable apply 60% to this group of items.	40%
Alarm Bells	10 "		50%
Gate Towers	25 "		25%
Watch Houses	25 "		25%
Interlocking and Signal Apparatus	20 "		60%
Train Order Signals	25 "	60	25%
Station Buildings & Fixtures			
Frame Station Buildings	25 "		25%
Brick or Stone "	40 "		25%
Platforms - Wooden, Brick or Concrete, Cinder, Other kings		55 Apply same condition per cent as station building with which connected.	