you know) the value of the machinery in it also?
A. I can only say this, that the value we then placed upon it, is the value I would put upon it now; I haven't my notes with me; I have looked at my office for them; I think I have left them at my dwelling - in my desk there; otherwise, I could give you the figures.
(The former report being produced and handed to the witness for the purpose of refreshing his recollection)
15 q. What would you say as to the values now?
A. I value the improvements now - the building, machinery and pipes - as they were valued heretofore, at forty-three thousand three hundred and eighteen dollars and fifty cents.
16 q. Now state how you obtained your valuation before?
A. We employed two persons to value the building as old material; there was a difference between them as to the value, one was higher in his valuation than the other, and we struck an average.
17 q. Are you to be understood as saying that the sum of forty-three thousand dollars represents the value of these improvements as old material?
A. We got Mr. Davids to value the machinery itself, and we adopted his valuation as to it; my impression is that the building and the pipes were valued together as old material.
18 q. Then we understand that this valuation is to be added to the valuation of the eight thousand seven hundred and fifty dollars per acre for the land, as if naked land; this is additional?
A. Yes, sir.

Cross-Examined by Mr. Poe.

1x q. In the estimate which you place upon the value of the land, do you make any allowance for the amount of the land which would be necessary to be taken for streets and alleys?
A. Yes, sir; I think we did.
2x q. How many feet per acre did you calculate there would be for building lots?
A. I think the way we calculated was, to take the number of front feet, and deduct one-third off as being the number of feet that could be utilized in building, deducting a loss of one-third; that is about the usual way for streets and alleys.
3x q. Did you make any allowance for the cost of grading and paving; and if so, what allowance?
A. I did not.
4x q. Did you take into account, in fixing this estimate, the question of access to the building lots?
A. Well, we supposed them to be accessible, of course.
5x q. How did you estimate that the streets and alleys which you made allowance for, were to be projected so as to give you outlets?
A. (After inspecting plat) It has been so long ago that really a good deal of it is done in my mind now; we made an avenue down the centre here (indicating) which gave outlets to all the lots, and then I think we put - (after a pause) - I hardly remember how we did it now.
6x q. What outlets did you take into consideration -
A. (Interposing) Well, the outlet north, up by the burying ground.