

engines, pumps, and boilers at loading racks and on wharves, the construction of oil-pipe lines between oil tanks and delivery facilities, and the carrier's investment in tracks if located at and used in connection with delivery facilities.

**113, 163, 183 Communication systems.**

This account shall include the cost of telegraph, wireless, telephone, and radio equipment.

**114, 164, 184 Office furniture and equipment.**

This account shall include the cost of all office furniture, equipment and fixtures, including such items as safes, desks, chairs, typewriters, accounting machines, cabinets, file cabinets, floor coverings, portable air conditioners, drinking fountains, and other similar items that are not an integral part of a building.

**115, 165, 185 Vehicles and other work equipment.**

This account shall include the cost of motor and other vehicles, motor and other portable work equipment, garage equipment, and portable tools and machines such as drills, hoists, jacks, power mowers, stocks and dies, laying tongs, vises, air compressors, welding machines, valve reseating machines, pipe-cleaning machines, and concrete mixers, not specifically provided for in other accounts.

**116, 166, 186 Other property.**

This account shall include the cost of property used in pipeline operations not provided for elsewhere.

**187 Construction work in progress.**

This account shall include the cost of carrier property under construction and the cost of land acquired for such construction as of the date of the balance sheet. It includes interest and taxes during construction, material and supplies delivered to the construction site, and other expenditures that will eventually be part of the cost of the completed property. When construction work is completed, the cost included in this account shall be transferred to the appropriate primary property accounts. Subsidiary records shall

be maintained for each construction project. When part of a project under construction is completed and put into service, the costs applicable to that portion shall be transferred to the appropriate property account.

**Operating Revenues**

**200 Gathering revenues.**

This account shall include revenues on the basis of tariff charges for the gathering or collection of crude oil, oil products and other commodities.

**210 Trunk revenues.**

This account shall include revenues on the basis of tariff charges for trunk line transportation of crude oil, oil products or other commodities.

**220 Delivery revenues.**

This account shall include revenues on the basis of tariff charges for receiving, delivering, unloading and loading fees at carrier terminal and delivery facilities.

**230 Allowance oil revenue.**

(a) This account shall include the current value of oil acquired through tariff allowances taken into inventory or retained in the line for operating oil supply, and the selling price of such oil sold not previously recorded in inventory or operating oil supply.

(b) Profits and losses on sales of allowance oil from inventory or operating supply shall be included in this account.

**240 Storage and demurrage revenue.**

This account shall include revenues on the basis of tariff charges for the storage of oil; also demurrage charges incident to failure of consignees to receive shipments promptly.

**250 Rental revenue.**

This account shall include the revenues from renting or subrenting property, the cost of which is included in the accounts for investment in carrier property.

**260 Incidental revenue.**

This account shall include revenues incidental to carrier operations and