

and breakers, mixing and battery bins, together with their control valves, instruments, etc.

5. Wetting and handling coke to the coke wharf or storage including cleaning and lubricating of equipment not incident to maintenance.

6. Pumping gas from ovens and maintaining the proper pressures on the collecting main and throughout the apparatus train, including cleaning and lubricating the oven gas exhausters and revivifying blowers, not incident to maintenance.

7. Removing and disposing of carbon, fines, sediment, and waste material.

8. Cleaning ovens and exhauster house, including janitor service in the employees' locker and wash room within this operating area.

*Materials and expenses:*

9. Packing, waste, lubricants, etc.
10. Small hand tools.
11. Building service, communication service, transportation.

**714 Producer gas expenses.**

This account shall include the cost of labor used and expenses incurred in making producer gas exclusive of the cost of fuel for producer gas.

ITEMS

*Labor:*

1. Supervising.
2. Work of the following character in connection with operation of producer gas sets (excepting the waste heat boiler and auxiliaries):
  - a. Inspecting, testing, clinkering, lighting and starting set.
  - b. Controlling fire and heats with fuel charges.
  - c. Barring, measuring, and rodding fires.
  - d. Observing pyrometers, pressures and CO<sub>2</sub> in stack gases.
  - e. Regulating input materials, such as coke, steam and air and making required flow rate and operating cycle changes.
  - f. Cleaning and removal of ash, dust, sediment and materials from the set and connections, seal pots, duct pockets, bootlegs, collectors and pumps.
  - g. Cleaning and reluting producer set doors.
  - h. Operating, cleaning and lubricating fuel charging lorries, grates, jackets and auxiliaries, ash removal apparatus, and associated instruments, meters, gauges, controls, etc.
3. Handling fuel from storage into bins with conveyors.
4. Operating, cleaning and lubricating auxiliary equipment, not incident to maintenance work, such as coolers, pumps, blowers, exhausters or boosters, fuel handling equipment, etc.

5. Removing and disposing of ashes, sediment and other waste material.

6. Cleaning the producer and booster houses including janitorial and similar services.

*Materials and expenses:*

7. Packing, waste, lubricants, etc.
8. Small hand tools.
9. Building service, communication service, transportation.

**715 Water gas generating expenses.**

This account shall include the cost of labor used and expenses incurred in the operation of water gas sets exclusive of the cost of fuel and oil for water gas production.

ITEMS

*Labor:*

1. Supervising.
  2. Work of the following character in connection with the operation of water gas sets (excepting the waste heat boiler and auxiliaries):
    - a. Inspecting, testing, clinkering, lighting and starting up.
    - b. Controlling fire and heats with fuel charges, barring and rodding fires, operating grates and jackets, taking stains, observing pyrometers, pressures, seal pot water flow and stack gases, regulating input materials such as coke, oil, natural gas, steam and air.
    - c. Making required flow rate and operating cycle changes.
    - d. Cleaning and removing ashes, carbon, and sediment from the set and connections, the wash box, seal pot, oil spray, duct pockets, bootlegs, and collectors, and cleaning and reluting producer set doors.
    - e. Operating, cleaning and lubricating fuel charging lorries, blowers, valves, automatic operators, and grates, together with their instruments, gauges, and controls, also the ash belts.
  3. Operating, cleaning and lubricating auxiliary equipment, such as hydraulic pumps, circulating water pumps, oil pumps from storage to sets, steam accumulators and regulators and reducers on natural gas for reforming, exhausters, revivifying air blowers, and purifier exhausters.
  4. Handling fuel from storage into bins with conveyors.
  5. Removing and disposing of ashes, carbon, sediment, and other waste material.
  6. Cleaning of generator and exhauster houses, including janitorial and similar services.
- Materials and expenses:*
7. Packing, waste, lubricants, etc.
  8. Small hand tools.
  9. Building service, communication service, transportation.

**716 Oil gas generating expenses.**

This account shall include the cost of labor used and expenses incurred in the operation of equipment for the production of oil gas exclusive of cost of the oil.

## ITEMS

*Labor:*

1. Supervising.
2. Cleaning, firing and operating oil gas machines.
3. Handling oil from place of storage to oil gas sets.
4. Measuring oil.
5. Removing and disposing of carbon deposits, and other cleaning and incidental labor.

*Materials and expenses:*

6. Packing, waste, lubricants, etc.
7. Small hand tools.
8. Building service, communication service, transportation.

**717 Liquefied petroleum gas expenses.**

This account shall include the cost of labor used and expenses incurred in the operation of equipment used for vaporizing petroleum derivatives such as propane, butane or gasoline exclusive of cost of the materials vaporized or used for fuel in the vaporizing process.

## ITEMS

*Labor:*

1. Supervising.
2. Operating, cleaning and lubricating liquid petroleum vaporizers and injectors.
3. Taking pressures and temperatures, and reading gauges on storage tanks.
4. Inspecting and testing equipment and setting and adjusting controls and regulators.
5. Watching pressure gauges, maintaining pressures and relieving excess pressures through lines.
6. Repressuring storage tanks.

*Materials and expenses:*

7. Packing, waste, lubricants, etc.
8. Small hand tools.
9. Building service, communication service, transportation.

**718 Other process production expenses.**

This account shall include the cost of labor used and expenses incurred in operating equipment used for the production of gas by processes not provided for in the foregoing accounts.

**719 Fuel under coke ovens.**

A. This account shall include the cost of gas, other than coke oven gas or producer gas, or other fuel used under coke ovens for making coal gas. Concurrent credits shall be made to account 734, Duplicate Charges—Credit, for gas made by the utility and so used, or account 812, Gas Used for Other Utility Operations—Credit, for other gas used under coke ovens.

B. Records shall be kept to show the quantity and cost of each type of fuel used and fuel handling expenses.

## ITEMS

1. Gas made by the utility and used under coke ovens.
2. Natural and other purchased gas used under coke ovens.

**720 Producer gas fuel.**

A. This account shall include the cost of fuel used in making producer gas including applicable amounts of fuel stock expenses. It shall also include the net cost of, or the net amount realized from, the disposal of ashes.

B. Records shall be kept to show the quantity and the cost of each type of fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

NOTE: The cost of fuel and related fuel stock expenses shall be charged initially to the appropriate fuel account carried under accounts 151, Fuel Stock, and 152, Fuel Stock Expenses Undistributed, and cleared to this account on the basis of fuel used. See accounts 151 and 152 for basis of fuel costs and includible items of fuel stock expenses.

**721 Water gas generator fuel.**

A. This account shall include the cost of fuel used in making water gas, including applicable amounts of fuel stock expenses. It shall also include the net cost of, or net proceeds from, the disposal of ashes.

B. Records shall be kept to show the quantity and cost of each type of fuel used. Respective amounts of fuel stock and fuel stock expenses shall be readily available.

NOTE: The cost of fuel and related fuel stock expenses shall be charged initially to the appropriate fuel account carried under