

**§ 367.3890**

**18 CFR Ch. I (4-1-10 Edition)**

**§ 367.3890 Account 389, Land and land rights.**

This account must include the cost of land and land rights used for service company purposes, the cost of which is not properly includible in other land and land rights accounts (See Service Company Property Instructions in § 367.55).

**§ 367.3900 Account 390, Structures and improvements.**

This account must include the cost in place of structures and improvements used for service company purposes, the cost of which is not properly includible in other structures and improvements accounts (See Service Company Property Instructions in § 367.56).

**§ 367.3910 Account 391, Office furniture and equipment.**

(a) This account must include the cost of office furniture and equipment owned by the service company and devoted to service company operations, and not permanently attached to buildings, except the cost of the furniture and equipment that the service company elects to assign to other property accounts on a functional basis.

(b) This account must include the following items:

- (1) Bookcases and shelves.
- (2) Desks, chairs, and desk equipment.
- (3) Drafting-room equipment.
- (4) Filing, storage, and other cabinets.
- (5) Floor covering.
- (6) Library and library equipment.
- (7) Mechanical office equipment, such as accounting machines, typewriters, and other similar items.
- (8) Safes.
- (9) Tables.

**§ 367.3920 Account 392, Transportation equipment.**

(a) This account must include the cost of transportation vehicles used for service company purposes.

(b) This account must include the following items:

- (1) Airplanes.
- (2) Automobiles.
- (3) Bicycles.
- (4) Electrical vehicles.

- (5) Motor trucks.
- (6) Motorcycles.
- (7) Repair cars or trucks.
- (8) Tractors and trailers.
- (9) Other transportation vehicles.

**§ 367.3930 Account 393, Stores equipment.**

(a) This account must include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

(b) This account must include the following items:

- (1) Chain falls.
- (2) Counters.
- (3) Cranes (portable).
- (4) Elevating and stacking equipment (portable).
- (5) Hoists.
- (6) Lockers.
- (7) Scales.
- (8) Shelving.
- (9) Storage bins.
- (10) Trucks, hand and power driven.
- (11) Wheelbarrows.

**§ 367.3940 Account 394, Tools, shop and garage equipment.**

(a) This account must include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or includible in other accounts.

(b) This account must include the following items:

- (1) Air compressors.
- (2) Anvils.
- (3) Automobile repair shop equipment.
- (4) Battery charging equipment.
- (5) Belts, shafts and countershafts.
- (6) Boilers.
- (7) Cable pulling equipment.
- (8) Concrete mixers.
- (9) Drill presses.
- (10) Derricks.
- (11) Electric equipment.
- (12) Engines.
- (13) Forges.
- (14) Furnaces.
- (15) Foundations and settings specially constructed for equipment in this account and not expected to outlast the equipment for which provided.
- (16) Gas producers.
- (17) Gasoline pumps, oil pumps and storage tanks.

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- (18) Greasing tools and equipment.
- (19) Hoists.
- (20) Ladders.
- (21) Lathes.
- (22) Machine tools.
- (23) Motor-driven tools.
- (24) Motors.
- (25) Pipe threading and cutting tools.
- (26) Pneumatic tools.
- (27) Pumps.
- (28) Riveters.
- (29) Smithing equipment.
- (30) Tool racks.
- (31) Vises.
- (32) Welding apparatus.
- (33) Work benches.

**§ 367.3950 Account 395, Laboratory equipment.**

(a) This account must include the cost installed of laboratory equipment used for general laboratory purposes.

(b) This account must include the following items:

- (1) Ammeters.
- (2) Balances and scales.
- (3) Barometers.
- (4) Calorimeters—bomb, flow, recording types, and other similar items.
- (5) Current batteries.
- (6) Electric furnaces.
- (7) Frequency changers.
- (8) Galvanometers.
- (9) Gas burning equipment.
- (10) Gauges.
- (11) Glassware, beakers, burettes, and other similar items.
- (12) Humidity testing apparatus.
- (13) Inductometers.
- (14) Laboratory hoods.
- (15) Laboratory standard millivolt meters.
- (16) Laboratory standard volt meters.
- (17) Laboratory tables and cabinets.
- (18) Meter-testing equipment.
- (19) Millivolt meters.
- (20) Motor generator sets.
- (21) Muffles.
- (22) Oil analysis apparatus.
- (23) Panels.
- (24) Phantom loads.
- (25) Piping.
- (26) Portable graphic ammeters, voltmeters, and wattmeters.
- (27) Portable loading devices.
- (28) Potential batteries.
- (29) Potentiometers.
- (30) Rotating standards.
- (31) Specific gravity apparatus.

- (32) Standard bottles for meter prover testing.
- (33) Standard cell, reactance, resistor, and shunt.
- (34) Stills.
- (35) Sulphur and ammonia apparatus.
- (36) Switchboards.
- (37) Synchronous timers.
- (38) Tar analysis apparatus.
- (39) Testing panels.
- (40) Testing resistors.
- (41) Thermometers—indicating and recording.
- (42) Transformers.
- (43) Voltmeters.
- (44) Other testing, laboratory, or research equipment not provided for elsewhere.
- (45) Other items of equipment for testing gas, fuel, flue gas, water, residuals, and other similar items.

**§ 367.3960 Account 396, Power operated equipment.**

(a) This account must include the cost of power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with the equipment and the vehicle on which the equipment is mounted.

(b) This account must include the following items:

- (1) Air compressors, including driving unit and vehicle.
  - (2) Back filling machines.
  - (3) Boring machines.
  - (4) Bulldozers.
  - (5) Cranes and hoists.
  - (6) Diggers.
  - (7) Engines.
  - (8) Pile drivers.
  - (9) Pipe cleaning machines.
  - (10) Pipe coating or wrapping machines.
  - (11) Tractors—Crawler type.
  - (12) Trenchers.
  - (13) Other power operated equipment.
- (c) It is intended that this account include only the large units that are generally self-propelled or mounted on movable equipment.

**§ 367.3970 Account 397, Communication equipment.**

(a) This account must include the cost installed of telephone, telegraph, and wireless equipment for general use