

§ 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.