§ 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. Barometers.
3. Calorimeters—bomb, flow, recording types, and other similar items.
5. Electric furnaces.
6. Frequency changers.
8. Gauges.
9. Glassware, beakers, burettes, and other similar items.
11. Inductometers.
12. Laboratory hoods.
13. Laboratory standard millivolt meters.
14. Laboratory standard volt meters.
15. Laboratory tables and cabinets.
17. Motor generator sets.
18. Muffles.
19. Oil analysis apparatus.
20. Panels.
22. Portable graphic ammeters, voltmeters, and wattmeters.
23. Portable loading devices.
24. Potential batteries.
25. Potentiometers.
26. Rotating standards.
27. Specific gravity apparatus.
28. Standard bottles for meter proving testing.
29. Standard cell, reactance, resistor, and shunt.
30. Stills.
31. Sulphur and ammonia apparatus.
32. Switchboards.
33. Synchronous timers.
34. Tar analysis apparatus.
35. Testing panels.
36. Testing resistors.
37. Thermometers—indicating and recording.
38. Transformers.
39. Voltmeters.
40. Other testing, laboratory, or research equipment not provided for elsewhere.
41. 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.
5. Cranes and hoists.
6. Diggers.
7. Engines.
8. Pile drivers.
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.