

**§ 367.3940**

- (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 includable 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.
- (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.

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- (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.