
These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.44 Trucks, trailers, and containers (revenue service) and floating equipment (revenue service) (accounts XX–23–43 and XX–23–44).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.45 Passenger and other revenue equipment (account XX–27–45).

Separate as particular facts suggest.

§ 1242.47 Machinery (account XX–27–40).

Separate common expenses on the basis of the freight/passenger separation of administration (account XX–27–01).

§ 1242.48 Work and other non-revenue equipment (account XX–27–47).

Separate common expenses according to distribution of common expenses in Way and structures—administration—other (account XX–19–06).

§ 1242.49 Equipment damaged (account XX–27–48).

Separate common expenses according to distribution of common expenses in machinery, passenger and other revenue equipment, computer and data processing equipment and work and other non-revenue equipment accounts (accounts XX–27–40, XX–27–45, XX–27–46, and XX–27–47).

§ 1242.50 Fringe benefits (account 12–27–00).

Separate common expenses in proportion to the percentage separation of common salaries and wages in administration (account XX–27–01).


Separate common expenses in proportion to the separation of common repair and maintenance expenses associated with the particular common property depreciated and/or dismantled.