

cidental to the erection of the plant. When it is necessary to erect a building for an electric light plant, the entire cost of the same, including ground, should be charged to this account.

ELECTRIC MOTIVE POWER PLANTS.

116. To this account should be charged the cost of ground on which electric-power stations are located, and the cost of erection of power and car sheds, including all expenditures for labor and material, stationary engines, boilers, and machinery, pumps, condensers, foundations, and settings for steam plants; generators, foundations, and settings, switchboard, and lighting apparatus for electric plants; current conductors, including poles, wires, and labor for overhead work, third rails, fastenings for same and labor laying same, with cost of inspecting, loading, and unloading; feed wires, track-bonding, and grade-crossing cut-outs; and all other expenditures connected with the installation of plants intended to generate and distribute electricity for motive power, including transportation.

GASMAKING PLANTS.

117. To this account should be charged the cost of all labor and material, including cost of transportation, used to put into operation a gas-making plant complete. The cost of ground on which the plant is located should also be charged to this account.

MISCELLANEOUS STRUCTURES.

118. To this account should be charged the cost of structures of every character, including