STORAGE WAREHOUSES.

113. To this account should be charged the cost of ground on which storage warehouses are located, and cost of buildings, machinery, etc., complete, when built by contract; if built by the railway company, the cost of ground, material, machinery, fixtures, and labor, transportation, and all other expenditures incident to construction.

The buildings herein referred to are not the ordinary freight warehouses or stations where freight is received for shipment, etc., but warehouses in which merchandise is stored, and which the railway company or others operate as warehouses.

DOCKS AND WHARVES.

114. To this account should be charged the entire cost of docks, wharves, ferry or other landings, and inclines to transfer steamers, including grounds and riparian rights, dredging of slips, piling, filling cribs, pile protection, building cofferdams, pumping or bailing water, masonry walls or filling, etc., transportation, and all expenses incurred in the construction of these structures, except the cost of tracks and buildings thereon.

ELECTRIC LIGHT PLANTS.

115. To this account should be charged the cost of all labor and materials, including cost of transportation, used to put in operation either arc or incandescent light plants, such as dynamos, engines for running dynamos, wire constituting lines, glass globes, carbon or arc lights, carbonized filament for incandescent lights, poles, hangers for lights, insulators, and every expense in-