of windmills, pumps, boilers, pumphouses, tanks, tubs, tank foundations, track tanks, or troughs, engines and all fixtures and pipes, standpipes or penstocks and connections; wells, dams, and reservoirs or cisterns; transportation; also engineering expenses, and tools used in the work. This account must not include waterworks, wells, etc., exclusively for supply of stations, hotels, tenements, or section houses, which should be charged to the appropriate account.

FUEL STATIONS.

111. To this account should be charged amounts paid under contract for, or the cost of all labor and material expended in, the construction of coal platforms, coal sheds, coal pocket chutes, woodsheds, and racks, and all machinery or appliances necessary to equip them for service. This account includes inclines at fuel stations (except the cost of track laid thereon), tipple cars, buckets, cranes for handling same, elevating machinery, gasoline or other engines for operating same, dumping machinery, all appliances for weighing coal in pockets and opening coal pockets, transportation, architects' fees, engineering, etc.

GRAIN ELEVATORS.

112. To this account should be charged the cost of ground on which elevator is located, cost of foundations, elevator building, conveyors, fixtures, machinery complete; and all material, labor, transportation, and other charges incidental to construction. This account does not include the cost of small storage elevators at way stations, which are considered to be station buildings.