and drop pits), and turntables; plants for heating the buildings; platforms, sidewalks, and outhouses in connection therewith; oil houses, sand houses, storehouses for company's material, scrap bins, etc. This account should include amounts paid when erected by contract; labor and material when built by company, preparing grounds before and clearing up same after construction, foundations, painting, excavation for and lining of turntable pit, and of cinder or drop pits inside or outside of roundhouses; foundation for turntable, loading, unloading, and placing turntable in position, levers and stops for handling turntable; sewerage system, connection with water supply system, shop wells; architects' fees for drawing plans, supervision of construction by Engineering Department or others; transportation and all incidental expenses. This account does not include the cost of tracks laid in connection with these buildings.

SHOP MACHINERY AND TOOLS.

109. To this account should be charged the cost of all new machinery and additional tools placed in any of the shops or roundhouses, including foundation for same; transportation, loading, unloading, and placing machinery in position. It must not include any machinery or tools purchased to take the place of those that have been worn out or destroyed.

WATER STATIONS.

110. To this account should be charged the cost of material and labor expended in the construction of water stations for the purpose of supplying locomotives with water, including cost