

41. WORK EQUIPMENT.

To this account should be charged the cost of all work equipment, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops, including cost of transportation.

If special grading outfits be bought by the railway company to be used in grading, the cost of such outfits when bought should be charged to account No. 4, "Grading." The proceeds from sale of these outfits, if sold after completion of grading, should be credited to that account. If, however, the outfit be retained and used, account No. 4, "Grading," should be credited with the inventory value thereof on the completion of grading, and the account should be charged therewith.

NOTE.—The following equipment is classified as work equipment.

Ballast,	Outfit,	Tool,
Ballast unloader cars,	Painters,	Tool and block,
Boarding,	Pile drivers,	Water,
Bridge,	Rail saw,	Weed burner,
Camp,	Salt,	Wrecking,
Cinder,	Sanding,	
Concrete mixer,	Scale test,	
Derrick,	Snow dozer,	
Dirt spreader,	Snow drags,	
Ditching,	Snow plows (not attached to locomotives, but moved by them),	
Pump,	Sprinkling,	
Dynamometer,	Steam Shovels,	
Grading,	Steam wrecking derricks,	
Gravel,	Supply,	
Indicator,	Sweeper,	
Locomotive tanks, used permanently as water cars,		

42. FLOATING EQUIPMENT.

To this account should be charged the cost of marine or floating equipment of all kinds, including all appurtenances, furniture, and fixtures necessary to equip them for service, purchased or built at the company's shops or yards, including cost of transportation.

NOTE.—The following equipment is classified as floating equipment:

Barges,	Lighters,	Steamships,
Canal boats,	Power launches,	Transfer boats,
Car and other floats,	Power lighters,	Tugboats,
Dredges,	Scows,	
Ferryboats,	Steamboats,	