

third rails, including braces, supports and devices for insulating, covering, or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cut-outs, transformers, etc., (not at power stations or substations); and any other expenditures incurred in connection with the building of lines for the transmission of electric power.

30. GAS-PRODUCING PLANTS.

To this account should be charged the cost of labor and material, including cost of transportation, used to put into operation a gas producing or compressing plant complete. When it is necessary to erect a building for a gas-producing plant, the entire cost thereof should be charged to this account.

31. MISCELLANEOUS STRUCTURES.

To this account should be charged the cost of structures of every character, including cost of material, labor, transportation, and all incidental expenses connected therewith, which are permanent and enter into the cost of road, and which are not otherwise herein particularly referred to, and for which no account has been provided; the object being to designate one general classification, to which may be charged the cost of all minor structures, and in this way avoid increasing the number of primary accounts.

32. TRANSPORTATION OF MEN AND MATERIAL.

To this account should be charged the fares of laborers and freight charges on material, outfits, and supplies employed in construction work paid by the railway company and properly chargeable in expenditures for road, but which can not be correctly charged under any other construction account. This account may include such items as fares of contractors, their walking bosses, paymasters, clerks, and storekeepers; of labor agents; of men hired by labor agencies and shipped out on the line who may be employed on any character of work; freight on powder, dynamite, and other explosives, hay, grain, groceries, and other supplies for contractors, stores to be sold to subcontractors, station men, laborers, and others; and other analogous items.

33. RENT OF EQUIPMENT.

To this account should be charged rent, either on the basis of per diem, mileage, or at fixed rates per month, of all