**Section 605.345 Retirement Unit Account 345 Power Operated Equipment**

a) Items

Air compressor, including driving unit and vehicle

Backfilling machine

Boring machine

Bulldozer

Derrick, crane or hoist

Digger

Engine

Pile driver

Pipe cleaning machine

Pipe coating or wrapping machine

Tractor (crawler type)

Trencher

Scraper

Steam shovel

b) Include any other applicable unit not specifically listed in subsection (a).

c) This account includes only such large units as are generally self-propelled or mounted on moveable equipment.