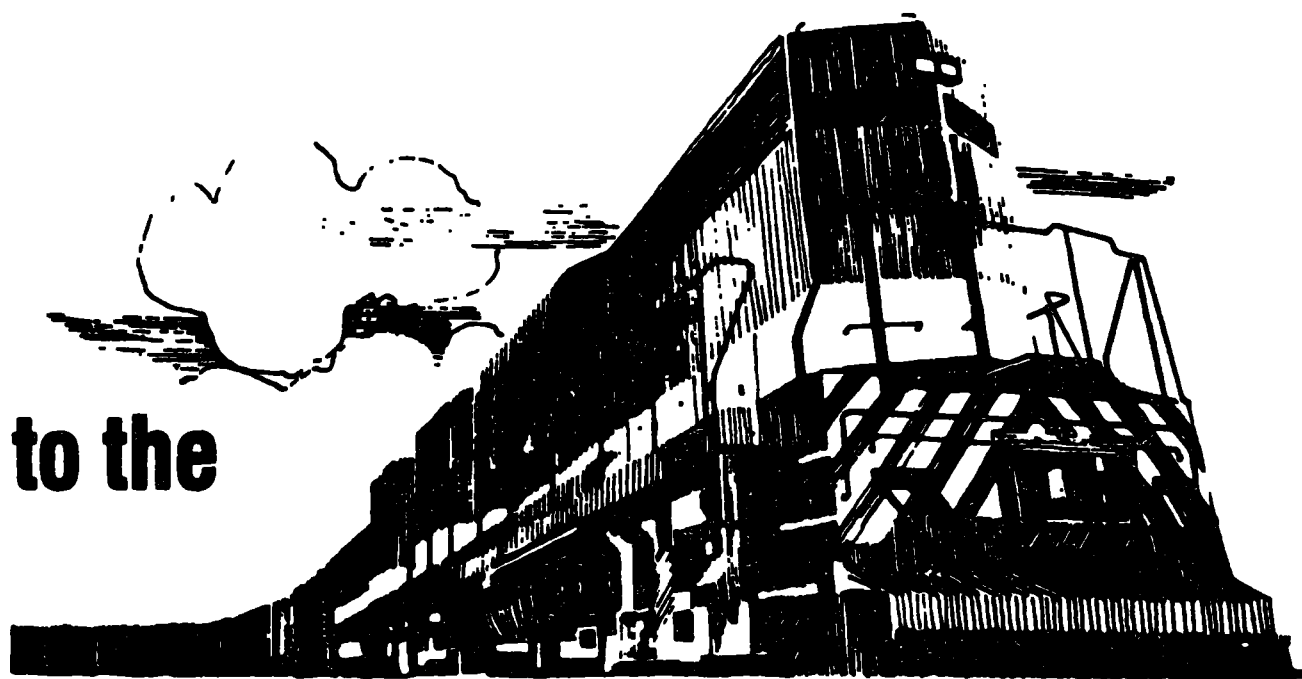


130500 **DUPLICATE**

# annual report

**R-1**  
CLASS I RAILROADS



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1990

Road Initials: BNRR

Year 1990

# ANNUAL REPORT

OF

BURLINGTON NORTHERN RAILROAD COMPANY

(See Table of Contents Page for listing of companies included.)

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1990

Name, official title, telephone number, and office address of officer in charge of correspondence with the Commission regarding this report:

(Name) Don S. Snyder

(Title) Vice President - Controller

(Telephone number)

(817)

878-3094

(Area code)

(Telephone number)

(Office address) 3700 Continental Plaza, 777 Main St., Ft. Worth, TX 76102

(Street and number, city, State, and ZIP code)

## **SPECIAL NOTICE**

Docket No. 38559 Railroad Classification Index, Served January 20, 1983, modified the reporting requirements for class, II, III and all Switching and terminal companies. These carriers will notify the Commission only if the calculation results in a different revenue level than its current classification.

The dark border on the schedules represents data that are captured for processing by the Commission.

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It is estimated that an average of 800 burden hours per response are required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimate or suggestions for reducing this burden should be directed to the Section of Administrative Services, Interstate Commerce Commission and the Office of Information and Regulatory Affairs, Office of Management and Budget.

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The consolidated financial statements and supporting schedules included in this annual report include Burlington Northern Railroad Company and the following majority-owned subsidiaries:

Burlington Northern Dock Corporation  
 Burlington Northern (Manitoba) Limited  
 Burlington Northern Railroad Holdings, Inc.  
 Burlington Northern Worldwide, Inc.  
 Electro Northern, Inc.  
 Western Fruit Express Company  
 Winona Bridge Railway Company

**A. SCHEDULES OMITTED BY RESPONDENT**

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.
2. Show below the pages excluded and indicate the schedule number and title in the space provided below.
3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		NONE

## B. IDENTITY OF RESPONDENT

Answers to the questions asked should be made in full, without reference to data returned on the corresponding page of previous reports. In case any changes of the nature referred to under Inquiry 4 on this page have taken place during the year covered by this report, they should be explained in full detail.

1. Give in full the exact name of the respondent. Use the words, "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between railroad and railway. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation Board, indicate such fact on line 1 below and list the consolidated group on page 4.
2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organizations; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date which such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.
3. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report

**Burlington Northern Railroad Company**

2. Date of Incorporation

See \*\*\* below

3. Under laws of what Government, State or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees  
**Organized under the provisions of the General Corporation Law of the State of Delaware.**

4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars

**NA**

## STOCKHOLDERS REPORTS

5. The respondent is required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders.

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted

(date)

☒ No annual report to stockholders is prepared.

\*\*\* On January 12, 1981, Burlington Lines, Inc. and Great Northern Pacific filed Articles of Incorporation under the laws of the State of Delaware. On May 14, 1981, the company name was changed to Burlington Northern Railroad Company.

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ NPV per share; first preferred, \$ N/A per share; second preferred, \$ N/A per share; debenture stock, \$ N/A per share.
2. State whether or not each share of stock has the right to vote; if not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings? Yes If not, state in footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Stock books not closed and not required to be closed.
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 1,000 votes as of December 31, 1990.  
(Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One (1) stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Common (d)	Stock		
					Second (e)	First (f)	
	(a)	(b)	(c)				
1	Burlington Northern, Inc.	777 Main St.	1,000	1,000	-	-	1
2		Fl. Worth, TX 76102					2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

**C. VOTING POWERS AND ELECTIONS - Continued**

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent.	1,000
votes cast.	
11. Give the date of such meeting.	May 10, 1990
12. Give the place of such meeting.	Fort Worth, Texas

**NOTES AND REMARKS**



## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash	34,597	51,563	1
2		702	Temporary Cash Investments	20,989	31,064	2
3		703	Special Deposits	4,727	9,221	3
			Accounts Receivable			
4		704	-Loan and Notes	2,691	596	4
5		705	-Interline and Other Balances	5,530	10,200	5
6		706	-Customers	76,476	127,557	6
7		707	-Other	33,072	24,886	7
8		709, 708	-Accrued Accounts Receivables	246,912	271,066	8
9		708.5	-Receivables from Affiliated Companies	831	314	9
10		709.5	-Less: Allowance for Uncollectible Accounts	(7,178)	(4,965)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	80,362	123,613	11
12		712	Materials and Supplies	117,388	133,286	12
13		713	Other Current Assets	4,779	14,051	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>621,176</b>	<b>792,452</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	26,177	30,485	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	351,945	568,636	16
17		722, 723	Other Investments and Advances	45,355	46,830	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.			18
19		737, 738	Property Used in Other Than Carrier Operation (Less Depreciation)			19
20		739, 741	Other Assets	32,846	20,878	20
21		743	Other Deferred Debits	44,156	34,948	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>500,479</b>	<b>701,777</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Column h & b	6,713,224	6,539,382	24
25		731, 732	Equipment (Schedule 330) L-39 Column h & b	1,756,897	1,771,485	25
26		731, 732	Unallocated Items		26,633	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,331,208)	(3,186,918)	27
28			<b>Net Road and Equipment</b>	<b>5,138,913</b>	<b>5,150,582</b>	<b>28</b>
29	*		<b>TOTAL ASSETS</b>	<b>6,260,568</b>	<b>6,644,811</b>	<b>29</b>

## NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY (Dollars in Thousands)						
Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	2,894	1,749	31
32		753	Audited Accounts and Wages	126,877	129,980	32
33		754	Other Accounts Payable	8,651	16,343	33
34		755, 756	Interest and Dividends Payable	34,884	27,922	34
35		757	Payables Affiliated Companies	7,336	235	35
36		759	Accrued Accounts Payable	727,415	726,984	36
37		760,761,761.5,762	Taxes Accrued	104,503	109,122	37
38		763	Other Current Liabilities	44,571	71,673	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	49,649	113,490	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>1,106,780</b>	<b>1,197,498</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765,767	Funded Debt Unmatured	1,184,437	1,201,276	41
42		766	Equipment Obligations	119,310	153,379	42
43		766.5	Capitalized Lease Obligations	35,175	64,011	43
44		768	Debt in Default			44
45		769	Accounts Payable; Affiliated Companies	0	0	45
46		770.1,770.2	Unamortized Debt Premium	(62,649)	(47,382)	46
47		781	Interest in Default			47
48		783	Def. Revenues-Transfers from Gov. Authorities			48
49		786	Accumulated Deferred Income Tax Credits	1,356,080	1,331,584	49
50		771,772,774,775, 782,784	Other Long-Term Liabilities and Deferred Credits	199,066	216,782	50
51			<b>TOTAL NON CURRENT LIABILITES</b>	<b>2,831,419</b>	<b>2,919,650</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791,792	Total Capital Stock: (Schedule 230, lines 53 & 54)	951,639	951,639	52
53			Common Stock	951,639	951,639	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794,795	Additional Capital (Schedule 230)	238,260	238,260	56
57		797	Retained Earnings: Appropriated	725	7,393	57
58		798	Unappropriated (Schedule 220)	1,131,745	1,330,371	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			<b>NET STOCKHOLDERS EQUITY</b>	<b>2,322,369</b>	<b>2,527,663</b>	<b>61</b>
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>6,260,568</b>	<b>6,644,811</b>	<b>62</b>
<b>NOTES AND REMARKS</b>						

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

(Dollars in Thousands)

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1) service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts Schedule 480 \$725

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 0

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year See Note 1 on page 9.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund  
Not Available

(c) Is any part of pension plan funded? Specify. Yes X No   

(i) If funding is by insurance, give name of insuring company

If funding is by trust agreement, list trustee(s) Bankers Trust Company of New York

Date of trust agreement or latest amendment March 2, 1970 (as amended January 1, 1987)

If respondent is affiliated in any way with the trustee(s), explain affiliation: Not affiliated

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement  
See Note 1 page 9.

(e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify.

Yes    No X

If yes, give number of the shares for each class of stock or other security:

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes    No    If yes, who determines how stock is voted?

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610).

Yes    No X

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ NONE

(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was \$ NONE

6. In reference to Docket No. 37485 specify the total amount of business entertainment expenditures charged to the non-operating expense account.  
\$ NONE

Continued on following page

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

7. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the amounts of the respondent. Disclose the nature and amount of contingency that is material. Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property. Additional pages may be added if more space is needed. (Explain and/or reference to the following pages.)

See Note 2 on Page 10.

(a) Changes in Valuation Accounts

8. Marketable Equity Securities.

NONE

		Cost	Market	Dr. (Cr.) to Income	Dr. (Cr.) to Stockholders Equity
(Current Yr.)	Current Portfolio				N/A
as of / /	Noncurrent Portfolio			N/A	\$
(Previous Yr.)	Current Portfolio			N/A	N/A
as of / /	Noncurrent Portfolio			N/A	N/A

(b) At / / , gross unrealized gains and losses pertaining to marketable equity securities were as follows:

	Gains	Losses
Current		
Noncurrent		

(c) A net unrealized gain (loss) of \$ on the sale of marketable equity securities was included in net income for (year). The cost of securities sold was based on the (method) cost of all the shares of each security held at time of sale.

Significant net realized and net unrealized gains and losses arising after date of financial statements but prior to the filing, applicable to marketable equity securities owned at balance sheet date shall be disclosed below:

NOTE: / / (date) Balance sheet date of reported year unless specified as previous year.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded

## NOTES TO FINANCIAL STATEMENTS

**Note (1)****Retirement Plans**

Burlington Northern Railroad Company (the Railroad) participates in Burlington Northern Inc.'s (BNI) pension plans, which are non-contributory defined benefit plans covering substantially all non-union employees. The benefits are based on years of credited service and the highest five-year average compensation levels. Contributions to the plans are determined by BNI and are limited to amounts that are currently deductible for tax purposes. The Railroad's pension expense was \$26 million and \$17 million in 1990 and 1989, respectively. The increase in pension expense from 1989 to 1990 is primarily attributable to the effects of a plan amendment, a change in the discount rate on the projected benefit obligation and changes in the company's compensation program.

The Railroad participates in a 401(K) thrift and profit sharing plan, sponsored by BNI, which covers substantially all non-union employees. BNI matches 35 percent of the employee's contribution, which is subject to certain percentage limits of the employee's earnings, at the end of each quarter. Depending on BNI's consolidated performance, an additional matching contribution of 20 or 40 percent can be made at the end of the year. The Railroad's expense was approximately \$7 million and \$9 million in 1990 and 1989, respectively.

Under collective bargaining agreements, the Railroad participates in union sponsored multi-employer benefit plans which provide certain post-retirement health care and life insurance benefits for eligible union employees. Insurance premiums attributable to retirees, which are expensed as incurred, were \$8 million in 1990 and 1989.

BNI provides, and the Railroad participates in, certain post-retirement health care and life insurance benefits for eligible non-union employees. Health care premiums, for retirees under age 65 who retired on or before March 1, 1986, are subsidized by BNI through contributions to a trust. Life insurance benefits are provided through deposits into a reserve account maintained by an insurance company. Such contributions or deposits are expensed when paid. The cost of providing these benefits is not material.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded

## NOTES TO FINANCIAL STATEMENTS

## Note (2)

## COMMITMENTS AND CONTINGENCIES

## Commitments

During 1987 and 1986, the Railroad entered into two locomotive electrical power purchase agreements involving 201 locomotives. Terms of the agreements range from ten to fifteen years and require payments based upon the number of megawatt hours of energy consumed, subject to specified take-or-pay minimums. The Railroad is committed to minimum annual payment obligations of approximately \$54 million. The rates specified in the two agreements are renegotiable every two years beginning in 1988 and 1992, respectively. Based on projected locomotive power requirements, the Railroad's payments in 1991 are expected to be in excess of the minimum. Payments under the agreements totaled \$57 million and \$53 million in 1990 and 1989, respectively, which were at least equal to the applicable minimums in those years. In 1990 the Railroad entered into a \$22 million letter of credit for the benefit of a vendor. This letter of credit is a performance guarantee for heavy repairs to be made by the Railroad on the power purchase equipment.

During 1988 the Railroad signed agreements to lease or purchase 250 re-manufactured locomotives to be delivered over the next five years. The agreements are contingent upon the availability of locomotive hulks as well as certain locomotive performance criteria. As of December 31, 1990, the Railroad has taken delivery on 150 of these locomotives under terms of operating leases.

In connection with its program to transfer certain rail lines to independent operators, the Railroad has agreed to make certain payments for services performed by the operators in connection with traffic that involves the shortlines and the railroad as carriers. These payments are not fixed in amount, will vary with such factors as traffic volumes and shortline costs and are not expected to exceed normal business requirements for services received. Prior to 1990, these payments were reflected as purchased service expense. Beginning in 1990 these payments are reflected as reductions to revenue to conform with reporting to the ICC. Revenues for these joint moves including amounts applicable to the independent operator portion of the line haul are reflected by the Railroad as revenue from operations.

In 1987, the Railroad obtained an irrevocable letter of credit for \$59 million effective in 1987 and declining in amount until expiration on January 15, 1994. The amount of available credit at December 31, 1990 had declined to \$36 million. The letter of credit was procured in connection with the 1986 settlement of a complaint by the City Public Service Board of San Antonio, Texas, which challenged the reasonableness of rates charged for the transportation of coal by the Railroad and Southern Pacific Transportation Company between December 1978 and August 1985.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded

## NOTES TO FINANCIAL STATEMENTS

**Note (2) (continued)****Contingencies**

Under the requirements of the Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund) and comparable state laws, the Railroad is potentially liable for the cost of cleanup of various contaminated sites identified by the U.S. Environmental Protection Agency (EPA) and comparable agencies. The Railroad has been notified by the EPA and state agencies that it is a potentially responsible party (PRP) for study and cleanup costs at a number of sites. In many of these instances, the Railroad is one of several PRP's. Due to various factors such as the required level of remediation and participation in cleanup efforts by others, the Railroad's total cleanup cost at these sites cannot be predicted with certainty. However, in management's opinion, to the extent such costs exceed recorded accruals, they will not materially affect the Railroad's financial condition or results of operations.

There are no other commitments or contingent liabilities which would have a materially adverse effect on the financial position or operations of the Railroad.

**Note (3)****Cash and Cash Equivalents**

Beginning July 1, 1988 through the end of the year, the Railroad participated in an interest-bearing master account under which cash funds of the Railroad were intermingled with BNI and were held and managed by BNI. As of December 31, 1988, the Railroad assumed full responsibility for its cash funds. As of December 31, 1988, cash and cash equivalents included only cash and investments managed by the Railroad for the benefit of the Railroad. Prior to July 1, 1988, the account was an intermingled master account and included cash funds of the Railroad and other subsidiaries of BNI. At December 31, 1987, \$565 million of intermingled master account funds were included in the Railroad's balance sheet under the caption of "Cash and Cash Equivalents" which represented the Railroad's investment in the intermingled master account. No cash funds of any other subsidiary of BNI have been included in the consolidated financial statements of the Railroad. Beginning March 1, 1988, the monthly interest rate was determined by taking an average of the daily thirty-day composite commercial paper rates compiled by the Federal Reserve Bank of New York and adding ten basis interest points. Prior to March 1, 1988, the interest rate was one percent below the prime interest rate. The average interest rate was 8.48 percent for 1988.

As of December 31, 1990 and 1989, the excess of cumulative investments in the master account over cash funds available for return to the Railroad for investment are classified as noninterest-bearing advances to BNI. Such advances are to be repaid by funds generated by debt or equity financings by BNI or from dividends from the Railroad to BNI.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded

## NOTES TO FINANCIAL STATEMENTS

**Note (4)****Accounts Receivable - Net**

In December 1989, the Railroad entered into an agreement to sell, on a revolving basis, an undivided percentage ownership interest in a designated pool of accounts receivable with limited recourse. The agreement, which allows for the sale of accounts receivable up to a maximum of \$300 million, expires not later than December 1994. Proceeds from the sale of accounts receivable were \$250 million in 1989. Average monthly proceeds from the sale of accounts receivable were \$246 million in 1990. At December 31, 1990 and 1989, respectively, accounts receivable are shown net of \$350 million and \$250 million representing receivables sold. Included in line 34 of Schedule 210 are expenses relating to the sale of \$24 million in 1990 and \$4 million in 1989. The Railroad maintains an allowance for doubtful accounts based upon the expected collectibility of all trade accounts receivable, including receivables sold with recourse. Allowances for doubtful accounts of \$13 million and \$10 million have been recorded as a reduction of accounts receivable at December 31, 1990 and 1989, respectively.



200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded

NOTES TO FINANCIAL STATEMENTS

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded****NOTES TO FINANCIAL STATEMENTS**

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION-EXPLANATORY NOTES-Concluded**

**NOTES TO FINANCIAL STATEMENTS**

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## 210. RESULTS OF OPERATIONS

(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for prec year (c)	Frt-related rev & exp (d)	Pass-relate rev & exp (e)	Line No.
		<b>ORDINARY ITEMS- OPERATING INCOME</b>					
		<b>RAILWAY OPERATING INCOME</b>					
1		(101) Freight	4,560,412	4,479,951	4,560,412		1
2		(102) Passenger	28,636	28,346		28,636	2
3		(103) Passenger - Related					3
4		(104) Switching	32,599	32,169	32,599		4
5		(105) Water Transfers					5
6		(106) Demurrage	18,930	19,685	18,930		6
7		(110) Incidental	34,610	46,862	34,610		7
8		(121) Joint Facility - Credit	1,370	1,214	1,370		8
9		(122) Joint Facility - Debt	(522)		(522)		9
10		(501) Rwy Operating Revenues (Exclusive of Transfers from Govt Authorities - Lines 1-9)	4,676,035	4,608,227	4,647,399	28,636	10
11		(502) Rwy Operating Revenues-Transfers from Govt Authorities for Current Operations	(1,627)	(1,941)		(1,627)	11
12		(503) Rwy Operating Revenues-Amortization of Deferred Transfers from Govt Authorities					12
13		TOTAL RWY OPERATING REVENUES (LINES 10-12)	4,674,408	4,606,286	4,647,399	27,009	13
14		(531) Railway Operating Expenses	4,078,613	3,936,002	4,052,788	25,825	14
15		NET REVENUES FROM RAILWAY OPERATIONS	595,795	670,284	594,611	1,184	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from Property Used in Other than Carrier Operations		9			16
17		(510) Miscellaneous Rent Income	1,217	2,188			17
18		(512) Separately Operated Properties-Profit					18
19		(513) Dividend Income (Cost Method)					19
20		(514) Interest Income	3,019	5,283			20
21		(516) Income from Sinking and Other Funds	2,257	2,522			21
22		(517) Release of Premiums on Funded Debt					22
23		(518) Reimbursements Received Under Contracts and Agreements					23
24		(519) Miscellaneous Income	21,474	31,541			24
25		Inc. from Affiliated Companies (519) A. Dividends (Equity Method)	338				25
26		B. Equity Undistr. Earnings (Losses)	58	250			26
27		TOTAL OTHER INCOME (LINES 16-26)	28,363	41,793			27
28		TOTAL INCOME (LINES 15, 27)	624,158	712,077			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of Property Used in Other than Carrier Operations	625	860			29
30		(544) Miscellaneous Taxes					30
31		(545) Separately Operated Properties-Loss					31
32		(549) Maintenance of Investment Organizations					32
33		(550) Inc Trans Under Contracts & Agreements					33
34		(551) Miscellaneous Income Charges	27,311	7,736			34
35		(553) Uncollectible Accounts					35
36		TOTAL MISC DEDUCTIONS (LINES 29-35)	27,936	8,596			36
37		INC AVAIL FOR FIXED CHRGS (LINES 28,36)	596,222	703,481			37

210. RESULTS OF OPERATIONS (Dollars in thousands)				
Line No.	Item (a)	Amount for current year (b)	Amount for prec year (c)	Line No.
	<b>FIXED CHARGES</b>			
	(546) Interest on Funded Debt:			
38	(A) Fixed Interest not in Default	123,597	164,345	38
39	(B) Interest in Default			39
40	(547) Interest on Unfunded Debt	15,303	19,840	40
41	(548) Amortization of Discount on Funded Debt	4,477	4,292	41
42	TOTAL FIXED CHARGES (LINES 38-41)	143,377	188,477	42
43	INCOME AFTER FIXED CHARGES (LINES 37,42)	452,845	515,004	43
	<b>OTHER DEDUCTIONS</b>			
	(546) Interest on Funded Debt:			
44	(C) Contingent Interest			44
	<b>UNUSUAL OR INFREQUENT ITEMS</b>			
45	(555) Unusual or Infrequent Items (Debit) Credit			45
46	INCOME(LOSS) FROM CONTINUING OPERATIONS(BEFORE INC TAXES)	452,845	515,004	46
	<b>PROVISIONS FOR INCOME TAXES</b>			
	(556) Income Taxes on Ordinary Income:			
47	Federal Income Taxes	93,708	86,191	47
48	State Income Taxes	15,022	15,007	48
49	Other Income Taxes			49
50	(557) Provisions for Deferred Taxes	61,487	83,498	50
51	TOTAL PROVISIONS FOR INCOME TAXES (LINES 47-50)	170,217	184,696	51
52	INCOME FROM CONTINUING OPERATIONS (LINES 46-51)	282,628	330,308	52
	<b>DISCONTINUED OPERATIONS</b>			
	(560) Income or Loss from Operations of Discontinued Segments			
53	(Less: Applicable Taxes of \$ )			53
	(562) Gain or Loss on Disposal of Discontinued Segments			
54	(Less: Applicable Taxes of \$ )			54
55	INCOME BEFORE EXTRAORDINARY ITEMS (LINES 52 + 53 + 54)	282,628	330,308	55
	<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
56	(570) Extraordinary Items (Net)	19,382		56
57	(590) Income Taxes on Extraordinary Items			57
58	(591) Provisions for Deferred Taxes - Extraordinary Items	(7,304)		58
59	TOTAL EXTRAORDINARY ITEMS (LINES 56-58)	12,078	0	59
	(592) Cumulative Effect of Changes in Accounting Principles			
60	(Less: Applicable Income Taxes of \$ )			60
61	NET INCOME (LOSS) (LINES 55 + 59 + 60)	294,706	330,308	61
	<b>RECONCILIATION OF NET RAILWAY OPERATING INCOME (NROI)</b>			
62	NET REVENUES FROM RAILWAY OPERATIONS	595,795	670,284	62
63	(556) Income Taxes on Ordinary Income (-)	(108,730)	(101,198)	63
64	(557) Provisions for Deferred Income Taxes (-)	(61,487)	(83,498)	64
65	Income from Lease of Road and Equipment (-)	(11,545)	(12,552)	65
66	Rent for Leased Roads and Equipment (+)	49	49	66
67	NET RAILWAY OPERATING INCOME (LOSS)	414,082	473,085	67

**NOTES AND REMARKS FOR SCHEDULES 210 AND 220**

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**220. RETAINED EARNINGS**  
(Dollars in Thousands)

1. Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System for Railroad Companies.
2. All contra entries hereunder should be shown in parentheses.
3. Show under "Remarks" the amount of assigned Federal income tax consequences for Accounts 606 and 616.
4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.
5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 61 column (b), Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item	Retained earnings-unappropriated	Equity in undistributed earnings (losses) of affiliated companies	Line No.
		(a)	(b)	(c)	
1		Balances at beginning of year	\$ 1,337,309	\$ (270)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income	294,648	58	3
4		(603) Appropriations released	725		4
5		(606) Other credits to retained earnings			5
6		<b>TOTAL</b>	<b>295,373</b>	<b>58</b>	<b>6</b>
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds	725		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	500,000		11
12		Preferred stock (1)			12
13		<b>TOTAL</b>	<b>500,725</b>		<b>13</b>
14		Net increase (decrease) during year (line 6 minus line 13)	(205,352)	58	14
15	*	Balances at close of year (Lines 1, 2, and 14)	1,131,957	(212)	15
16	*	Balances from line 15(c)	(212)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end (798) of year	1,131,745	N/A	17
18		(797) Total appropriated retained earnings			18
19		Credits during year \$ 725			19
20		Debits during year \$ 725			20
21		Balance at Close of year \$ 725			21
22		Amount of assigned federal income tax consequences: Account 606 \$ 0			22
23		Account 616 \$ 0			23

(1) If any dividends have not been declared on cumulative preferred stock, give cumulative undeclared dividends at beginning of year and end of year.

## 230. CAPITAL STOCK

## PART I. CAPITAL STOCK

(Dollars in Thousands)

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
2. Present in column (b) the par or stated value of each issue. If none, so state.
3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser who holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent, and not canceled or retired, they are considered to be nominally outstanding.

Line No.	Class of Stock (a)	Par Value (b) No Par	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury	
1	Common BNRR		1,000	1,000	None	1,000	951,639	None	1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL	No Par	1,000	1,000	None	1,000	951,639	None	10

## PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

(Dollars in Thousands)

1. The purpose of this part is to disclose capital stock changes during the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosure of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) require the applicable disclosure of the book values of preferred, common and treasury stock.
5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$	Line No.
		Number of Shares (b) None	Amount \$ (c) None	Number of Shares (d) 1,000	Amount \$ (e) 951,639	Number of Shares (f) None	Amount \$ (g) None		
11	Balance at beginning of year							(h)	11
12	Capital Stock Sold*							238,260	12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16	Balance at close of year	None	None	1,000	951,639	None	None	238,260	16
17	*By footnote on page 17 state the purpose of the issue and authority.								



### 240. STATEMENT OF CASH FLOWS

(Dollars in Thousands)

Give the information as requested concerning the cash flows during the year. Either the direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers and cash paid to suppliers and employees, the sum of which is net cash flow from operating activities. The indirect method starts with net income and adjusts it for revenue and expense items that were not the result of operating cash transactions in the current period to reconcile it to net cash flow from operating activities. If direct method is used complete lines 1-41; indirect method complete lines 10-41. Cash for the purpose of this schedule shall include cash and cash equivalents which are short-term, highly liquid investments readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and financing activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) and noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

#### CASH FLOWS FROM OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
1		Cash received from operating revenues			1
2		Dividends received from affiliates			2
3		Interest received			3
4		Other income			4
5		Cash paid for operating expenses			5
6		Interest paid (net of amounts capitalized)			6
7		Income taxes paid			7
8		Other - net			8
9		NET CASH PROVIDED BY OPERATING ACTIVITIES (Lines 1 - 8)	0	0	9

#### RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10		Income from continuing operations	282,628	330,308	10

#### ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11		Loss (gain) on sale or disposal of tangible property	(16,413)	(21,989)	11
12		Depreciation and amortization expenses	342,659	300,206	12
13		Net increase (decrease) in Deferred Income Taxes	61,487	83,498	13
14		Net decrease (increase) in undistributed earnings (losses) of affils.	(58)	(250)	14
15		Decrease (increase) in accounts receivable	75,519	254,833	15
16		Decrease (increase) in materials and supplies, and other current assets	29,203	30,928	16
17		Increase (decrease) in current liabilities other than debt	(26,876)	60,551	17
18		Increase (decrease) other-net	(29,441)	(52,654)	18
19		Net cash provided from continuing operations (Lines 10-18)	718,708	994,431	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations	0	0	20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (lines 19 & 20)	718,708	994,431	21

#### CASH FLOWS FROM INVESTING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
22		Proceeds from sale of property	12,578	27,253	22
23		Capital expenditures	(338,431)	(368,371)	23
24		Net change in temporary cash investments not qual. as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances	243,545	17,340	25
26		Purchase price of long-term investment and advances			26
27		Net decrease (increase) in sinking and other special funds			27
28		Other - net	(13,542)	(21,812)	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(95,852)	(346,590)	29

(continued on next page)

**240. STATEMENT OF CASH FLOWS (concluded)**

(Dollars in thousands)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30		Proceeds from issuance of long-term debt			30
31		Principal payments of long-term debt	(120,458)	(113,557)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid	(500,000)	(500,000)	34
35		Other - net	(29,441)	(35,277)	35
36		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(649,897)	(648,834)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21,29,36)	(27,041)	(993)	37
38		Cash and cash equivalents at beginning of the year	82,627	83,620	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	55,586	82,627	39
		Footnotes to Schedule 240			
		Cash paid during the year for:			
40		Interest (net of amount capitalized)*	142,723	183,943	40
41		Income taxes (net)*	106,811	98,194	41

\*Only applies if indirect method is adopted

**NOTES AND REMARKS**

**245. WORKING CAPITAL**

(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.  
2. Carry out calculation of lines 9, 10, 20, and 21 to the nearest whole number.

Line No.	Item (a)	Source No.	Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	5,530	1
2	Customers (706)	Schedule 200, line 6, column b	76,476	2
3	Other (707)	NOTE A	20,116	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	102,122	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,674,408	5
6	Rent Income	NOTE B	130,463	6
7	<b>TOTAL OPERATING REVENUES</b>	Line 5 + 6	4,804,871	7
8	Average Daily Operating Revenues	Line 7 / 360 Days	13,347	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 / Line 8	8	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 Days	23	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	2,894	11
12	Audited Accounts and Wages Payable (753)	NOTE A	126,877	12
13	Accounts Payable - Other (754)	NOTE A	8,651	13
14	Other Taxes Accrued (761.5)	NOTE A	94,984	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	233,406	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,078,613	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	342,659	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	3,866,417	18
19	Average Daily Expenditures	Line 18 / 360 Days	10,740	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 / Line 19	22	20
21	Days of Working Capital Required	Line 10 - Line 20 (NOTE C)	1	21
22	Cash Working Capital Required	Line 21 x Line 19	10,740	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	55,586	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	10,740	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Materials and Supplies (712)	NOTE A	117,388	25
26	Scrap and Obsolete Material Included in Account 712	NOTE A	0	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	117,388	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	128,128	28

NOTE: (A) Use common carrier portion only. Common carrier refers to railway transportation service.  
(B) Rent income is the sum of Schedule 410, column (H), lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.  
(C) If result is negative, use zero.

**NOTES AND REMARKS**

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## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

1. Schedule 310 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated companies held by respondent at close of year. Also, disclose the investments made, disposed of, and written down during the year and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721 "Investments and advances; affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. List the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:

- (A) Stocks
  - (1) Carriers-active
  - (2) Carriers-inactive
  - (3) Noncarriers-active
  - (4) Noncarriers-inactive
- (B) Bonds (including U.S. Government Bonds)
- (C) Other secured obligations
- (D) Unsecured notes
- (E) Investment advances

3. The subclassification of classes (B), (C), (D), and (E) should be the same as that provided for class (A).

4. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporations, the symbols and industrial classifications to be as follows:

Symbol	Kind of Industry
I	Agriculture, forestry, and fisheries
II	Mining
III	Construction
IV	Manufacturing
V	Wholesale and retail trade
VI	Finance, insurance, and real estate
VII	Transportation, communications, and other public utilities
VIII	Services
IX	Government
X	All other

5. By carriers, as the term is used here, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.

6. Noncarrier companies should, for the purpose of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.

7. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

8. Combine, in one amount, investments in which the original cost or present equity in total assets is less than \$10,000.

9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.

10. Do not include the value of securities issued or assumed by respondent.

11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds"; 716, "Capital Funds"; 721, "Investments and Advances Affiliated Companies"; and 717, "Other Funds."
2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).
3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.
4. Give totals for each class and for each subclass and a grand total for each account.
5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19\_\_ to 19\_\_". Abbreviations in common use in standard financial publications may

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
1	721	A-1	VII	Belt Railway Of Chicago, The	8.33	1
2			VII	Camas Prairie Railroad Company	50.00	2
3			VII	Davenport Rock Island & Northwestern Ry. Co.	50.00	3
4			VII	Denver Union Terminal Railway Company	33.33	4
5			VII	Houston Belt & Terminal Ry. Company	12.50	5
6			VII	Iowa Transfer Railway Company	25.00	6
7			VII	Kansas City Terminal Railway Company	16.66	7
8			VII	Keokuk Union Depot Company	40.00	8
9			VII	Longview Switching Company	50.00	9
10			VII	M T Properties Inc.	37.77	10
11			VII	Paducah & Illinois Railroad Company	33.33	11
12			VII	Portland Terminal Railroad Company	40.00	12
13			VII	Terminal Railroad Assoc. of St. Louis	14.28	13
14			VII	Trailer Train Company	6.23	14
15			VII	Wichita Union Terminal Ry. Company	33.33	15
16						16
17				Total Class A		17
18						18
19	721	D-1	VII	Terminal Railroad Assoc. of St. Louis		19
20						20
21				Total Class D		21
22						22
23	721	E-1	VII	Belt Railway Of Chicago, The		23
24			VII	Camas Prairie Railroad Company		24
25			VII	Davenport Rock Island & Northwestern Ry. Co.		25
26			VII	Denver Union Terminal Railway Company		26
27			VII	Houston Belt & Terminal Ry. Company		27
28			VII	Kansas City Terminal Railway Company		28
29			VII	Longview Switching Company		29
30			VII	Paducah & Illinois Railroad Company		30
31			VII	Port Terminal R.R. Assoc.		31
32			VII	Terminal Railroad Assoc. of St. Louis		32
33			VII	Wichita Union Terminal Ry. Company		33
34			VII	Wichita Terminal Association		34
35			VII	Burlington Northern Leasing Corporation		35
36			VII	Burlington Northern Inc.		36
37						37
38				Total Class E		38
39						39
40						40

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued**  
(Dollars in Thousands)

be used to conserve space.

6. If any of the companies included in this schedule are controlled by respondent the percent of control should be shown in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

7. If any advances reported are pledged, give particulars in a footnote.

8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.

9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).

10. This schedule should not include securities issued or assumed by respondent.

11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, give names and extent of control of other entities by footnotes.

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
	Opening Balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	884	3,121	616 *	3,389				1
2	50			50				2
3	1,500			1,500				3
4	10			10				4
5	3			3				5
6	16			16				6
7	100			100				7
8	6			6				8
9	2			2				9
10	738		213	523				10
11	3			3				11
12	1,880		512 *	1,368				12
13	0			0				13
14	2,405			2,405				14
15	33			33				15
16								16
17	7,608	3,121	1,341	9,388				17
18								18
19	1,671		100	1,571			183	19
20								20
21	1,671		100	1,571			183	21
22								22
23	3,067		3,067	0				23
24	250			250				24
25	2,132		234	1,898				25
26	589			589				26
27	1,883	102		1,985				27
28	6,421			6,421		(2,483)		28
29	63			63				29
30	1,250		24	1,226				30
31	96			96				31
32	170			170				32
33	416			416				33
34	2			2				34
35		28,338		28,338				35
36	545,771		243,544	302,227				36
37								37
38	562,110	28,440	246,869	343,681		(2,483)	0	38
39								39
40								40

\* Return of capital, not a sale.

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES**

(Dollars in Thousands)

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also item reference, if any (Include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1						1
2						2
3				Account 721.5 Adjustments		3
4				Equity Earnings (Loss) - Schedule 310A		4
5						5
6				GRAND TOTAL ACCOUNT 721		6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40



**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued**  
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
	Opening Balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1								1
2								2
3	(2,483)			(2,483)				3
4	(270)	58		(212)				4
5								5
6	568,636	31,619	248,310	351,945		(2,483)	183	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

## SCHEDULE 310 NOTES AND REMARKS

	Number of Shares	% Ownership
<b>BELT RAILWAY COMPANY OF CHICAGO</b>		
Burlington Northern Railroad	2,600	8.33
Atchison, Topeka, & Santa Fe Railway Company	2,600	8.33
Union Pacific Railroad	2,600	8.33
Grand Trunk Western Railroad Company	2,600	8.33
Illinois Central Gulf Railroad Company	2,600	8.33
Norfolk Southern	2,600	8.33
Soo Line Railroad Company	2,600	8.33
Consolidated Rail Corporation	5,200	16.68
CSX Transportation, Inc.	7,800	25.01
	<u>31,200</u>	<u>100.00</u>

2,399 shares and \$435 are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

**CAMAS PRAIRIE**

Burlington Northern Railroad	500	50.00
Oregon, Washington Railroad & Navigation Company	500	50.00
	<u>1,000</u>	<u>100.00</u>

**CLARKLAND ROYALTY, INC.**

	<u>100</u>	<u>100.00</u>
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Pledged under St. Louis - San Francisco Railway Company First Mortgage.

**DAVENPORT ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY**

Burlington Northern Railroad	15,000	50.00
Soo Line Railroad Company	15,000	50.00
	<u>30,000</u>	<u>100.00</u>

14,996 shares and \$1,292 of investment advances are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

**DENVER UNION TERMINAL RAILWAY COMPANY**

In 1989, BNRR contributed its investment ownership of 33-1/3% to Glacier Park. The investment advances will continue to be carried by BNRR.

**HOUSTON BELT & TERMINAL RAILWAY COMPANY**

Burlington Northern Railroad	31.25	12.50
Chicago Pacific Corporation	31.25	12.50
Union Pacific Railroad	125.00	50.00
Atchison, Topeka & Santa Fe Railway Company	62.50	25.00
	<u>250.00</u>	<u>100.00</u>

30 1/4 shares are pledged under BN Consolidated Mortgage and GN General Gold Bond Mortgage. The BN Consolidated Mortgage is subject to a 1907 Stock Trust Agreement under which the shares are held by Manufacturers Hanover Trust Company.

## SCHEDULE 310 NOTES AND REMARKS

	Number of Shares	% Ownership
<b>IOWA TRANSFER RAILWAY COMPANY</b>		
Burlington Northern Railroad	161	25.00
Chicago and Northwestern Railroad Company	161	25.00
Chicago Pacific Corporation	161	25.00
Des Moines Union Railway Company	161	25.00
	<u>644</u>	<u>100.00</u>

Pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

**KANSAS CITY TERMINAL RAILWAY COMPANY**

Burlington Northern Railroad	3,666.668	16.68
Union Pacific Railroad	5,500.001	25.01
Atchison, Topeka & Santa Fe Railway Company	1,833.333	8.33
Chicago and Northwestern Railroad Company	1,833.333	8.33
Soo Line Railroad Company	1,833.333	8.33
Illinois Central Gulf Railroad Company	1,833.333	8.33
Kansas City Southern Railway Company	1,833.333	8.33
Norfolk Southern	1,833.333	8.33
St. Louis Southwestern Railway Company	1,833.333	8.33
	<u>22,000.000</u>	<u>100.00</u>

1,833-1/3 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage. 1,833-1/3 shares are pledged under St. Louis - San Francisco Railway Company First Mortgage. Both of these pledges are subject to Stock Trust Agreement of 06/12/09 under which 3,656-2/3 shares are held by the First National Bank Of Kansas City, Trustee, 5 shares are held by Citibank, N.A., Trustee, and 5 shares are held by Mercantile Bank, Trustee. In addition, \$1,257 of investment advances are pledged under the CB&Q First and Refunding Mortgage, GN General Gold Bond, and BN Consolidated Mortgage.

**KEOKUK UNION DEPOT COMPANY**

Burlington Northern Railroad	400	40.00
Keokuk Junction Railway Company	600	60.00
	<u>1,000</u>	<u>100.00</u>

398 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

**LAKE SUPERIOR TERMINAL & TRANSFER RAILWAY COMPANY**

Burlington Northern Railroad	3,356	66.66
Soo Line Railroad Company	869	16.67
Chicago and Northwestern Railroad Company	869	16.67
	<u>5,094</u>	<u>100.00</u>

1,678 shares are pledged under GN General Gold Bond Mortgage and BN Inc. Consolidated Mortgage. 1,678 shares are pledged under BN Inc. Consolidated Mortgage.

## SCHEDULE 310 NOTES AND REMARKS

	Number of Shares	% Ownership
<b>LONGVIEW SWITCHING COMPANY</b>		
Burlington Northern Railroad	150	50.00
Union Pacific Railroad	150	50.00
	<u>300</u>	<u>100.00</u>

**MT PROPERTIES, INC.**

Burlington Northern Railroad	30,722	37.78
Chicago and Northwestern Railway Company	29,868	36.72
Chicago Pacific Corporation	10,369	12.75
Soo Line Railroad Company	10,369	12.75
	<u>81,328</u>	<u>100.00</u>

30,498 shares are subject to the liens of the BN Inc. Consolidated Mortgage, CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, NP Prior Lien Mortgage, and NP General Lien Mortgage.

**PADUCAH & ILLINOIS RAILROAD COMPANY**

Burlington Northern Railroad	33.34	33.34
Illinois Central Gulf Railroad Company	33.33	33.33
CSX Transportation, Inc.	33.33	33.33
	<u>100.00</u>	<u>100.00</u>

Pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

**PORT TERMINAL RAILROAD ASSOCIATION****PORTLAND TERMINAL RAILROAD COMPANY**

Burlington Northern Railroad	12,000	40.00
Union Pacific Railroad	12,000	40.00
Southern Pacific Transportation Company	6,000	20.00
	<u>30,000</u>	<u>100.00</u>

**TERMINAL RAILROAD ASSOCIATION OF ST. LOUIS**

Burlington Northern Railroad	4,116	14.28
CSX Transportation, Inc.	4,116	14.28
Illinois Central Gulf Railroad Company	4,116	14.28
Norfolk Southern	4,116	14.28
St. Louis Southwestern Railway Company	4,116	14.28
Missouri-Kansas-Texas	2,058	7.16
Union Pacific Railroad	6,174	21.44
	<u>28,812</u>	<u>100.00</u>

2,058 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage. 2,058 shares are pledged under St. Louis - San Francisco Railway Company First Mortgage.

## SCHEDULE 310 NOTES AND REMARKS

	Number of Shares	% Ownership
<b>TRAILER TRAIN</b>		
Burlington Northern Railroad	1,000	6.23
Union Pacific Railroad	3,700	23.06
Consolidated Rail Corporation	3,500	21.81
Atchison, Topeka & Santa Fe Railway Company	1,750	10.90
Southern Pacific Transportation Company	1,650	10.28
CSX Transportation, Inc.	1,500	9.35
Norfolk Southern	1,250	7.79
Chicago and Northwestern Railroad Company	500	3.11
Illinois Central Gulf Railroad Company	250	1.56
Soo Line Railroad Company	250	1.56
Florida East Coast Industries, Inc.	250	1.56
Boston and Main Corporation	150	0.93
Kansas City Southern Railway Company	100	0.62
Richmond, Fredericksburg and Potomac	100	0.62
	100	0.62
	<u>16,050</u>	<u>100.00</u>

**WICHITA TERMINAL ASSOCIATION****WICHITA UNION TERMINAL RAILWAY COMPANY**

Burlington Northern Railroad	333.34	33.34
Atchison, Topeka and Santa Fe Railway Company	333.33	33.33
Oklahoma, Kansas and Texas Railroad Company	333.33	33.33
	<u>1,000.00</u>	<u>100.00</u>

Pledged under St. Louis - San Francisco Railway Company First Mortgage.

<b>WINONA BRIDGE RAILWAY COMPANY</b>	<u>4,000</u>	<u>100.00</u>
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2,664 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond, and BN Inc. Consolidated Mortgage.

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES (Dollars in Thousands)								
Undistributed Earnings From Certain Investments in Affiliated Companies 1. Report below the details of all investments in common stocks included in Account 721 Investments and Advances Affiliated Companies. 2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See Instruction 5-2 Uniform System of Accounts.) 3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses. 4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition 5. For definitions of "carrier" and "noncarrier," see general instructions.								
Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings/ (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	Carrier: (list specifics for each company)							
1	Burlington Northern Dock Corp	0					0	1
2	Davenport Rock Island and N.W. Railway Co.	90					90	2
3	Denver Union Terminal Railway Co.	0					0	3
4	Iowa Transfer Railway Co.	23					23	4
5	Keokuk Union Depot Co.	34					34	5
6	M T Properties Inc.	516		54			570	6
7	Paducah and Illinois R.R. Co.	(86)					(86)	7
8	Portland Terminal R.R. Co.	(838)		4			(834)	8
9	Western Fruit Express Co.	0					0	9
10	Witchita Union Terminal Ry. Co.	(9)					(9)	10
11								11
12								12
13	TOTAL CARRIERS	(270)		58			(212)	13
	Noncarrier: (list specifics for each company)							
14	Burlington Northern Worldwide	0					0	14
15								15
16	TOTAL NONCARRIERS	0					0	16
17								17
18	TOTAL INVESTMENTS IN COMMON STOCK	(270)		58			(212)	18

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charges," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29, amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving location and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT**  
(Dollars In Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	132,386			1
2		(3) Grading	453,728			2
3		(4) Other right-of-way expenditures	5,934			3
4		(5) Tunnels and subways	47,100			4
5		(6) Bridges, trestles, and culverts	391,527			5
6		(7) Elevated structures	0			6
7		(8) Ties	1,080,534			7
8		(9) Rail and other track material	2,478,511			8
9		(11) Ballast	663,072			9
10		(13) Fences, snowsheds, and signs	16,671			10
11		(16) Station and office buildings	147,011			11
12		(17) Roadway buildings	21,153			12
13		(18) Water stations	2,561			13
14		(19) Fuel stations	25,182			14
15		(20) Shops and enginehouses	160,072			15
16		(22) Storage warehouses	0			16
17		(23) Wharves and docks	1,639			17
18		(24) Coal and ore wharves	18,663			18
19		(25) TOFC/COFC terminals	91,843			19
20		(26) Communication systems	136,529			20
21		(27) Signals and interlockers	331,335			21
22		(29) Power plants	1,974			22
23		(31) Power-transmission systems	6,046			23
24		(35) Miscellaneous structures	34,169			24
25		(37) Roadway machines	131,090			25
26		(39) Public improvements - construction	88,479			26
27		(44) Shop machinery	67,166			27
28		(45) Power-plant machinery	3,993			28
29		Other (specify and explain)	1,014			29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>6,539,382</b>			<b>30</b>
31		(52) Locomotives	407,634			31
32		(53) Freight-train cars	1,062,130			32
33		(54) Passenger-train cars	0			33
34		(55) Highway revenue equipment	5,489			34
35		(56) Floating equipment	0			35
36		(57) Work equipment	104,251			36
37		(58) Miscellaneous equipment	123,949			37
38		(59) Comp. systems and word proc. equip.	68,032			38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>1,771,485</b>			<b>39</b>
40		(76) Interest during construction	17			40
41		(80) Other elements of investment	0			41
42		(90) Construction in progress	26,616			42
43		<b>GRAND TOTAL</b>	<b>8,337,500</b>			<b>43</b>



**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT-Continued**  
 (Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		1,192	5,518	(4,326)	128,060	1
2		5,046	1,540	3,506	457,234	2
3		(61)	8	(69)	5,865	3
4		4,065	0	4,065	51,165	4
5		11,813	1,866	9,947	401,474	5
6		0	0	0	0	6
7		81,382	27,087	54,295	1,134,829	7
8		109,620	51,421	58,199	2,536,710	8
9		54,592	36,480	18,112	681,184	9
10		310	21	289	16,960	10
11		8,732	2,391	6,341	153,352	11
12		558	28	530	21,683	12
13		80	0	80	2,641	13
14		4,253	255	3,998	29,180	14
15		4,837	139	4,698	164,770	15
16		0	0	0	0	16
17		0	412	(412)	1,227	17
18		(14)	2,159	(2,173)	16,490	18
19		3,012	19,506	(16,494)	75,349	19
20		6,425	(878)	7,303	143,832	20
21		13,278	1,530	11,748	343,083	21
22		3	0	3	1,977	22
23		253	62	191	6,237	23
24		(167)	9,932	(10,099)	24,070	24
25		7,814	1,243	6,571	137,661	25
26		4,309	1,750	2,559	91,038	26
27		2,733	647	2,086	69,252	27
28		81	0	81	4,074	28
29		(78)	0	(78)	936	29
30		324,068	163,117	160,951	6,700,333	30
31		3,228	28,143	(24,915)	382,719	31
32		12,942	16,802	(3,860)	1,058,270	32
33		0	0	0	0	33
34		29	187	(158)	5,331	34
35		0	0	0	0	35
36		(2,922)	2,406	(5,328)	98,923	36
37		13,908	6,696	7,212	131,161	37
38		12,375	(86)	12,461	80,493	38
39		39,560	54,148	(14,588)	1,756,897	39
40		(17)	0	(17)	0	40
41		0	0	0	0	41
42		(13,725)	0	(13,725)	12,891	42
43		349,886	217,265	132,621	8,470,121	43

## 332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

(Dollars in Thousands)

- 1 Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December, in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentages for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December, and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when rents therefor are included in the rent for equipment. Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.
- 2 All leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.
- 3 Show in columns (e), (f), and (g) data applicable to Lessor property, when the rent therefor is included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.
- 4 If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.
- 5 Disclosure in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 at beginning of year (b)	12/1 at close of year (c)		At beginning of year (e)	At close of year (f)		
	(a)							
	ROAD							
1	(3) Grading	453,717	455,879	1.42				1
2	(4) Other right-of-way expenditures	5,934	5,856	2.02				2
3	(5) Tunnels and subways	47,100	51,165	1.25				3
4	(6) Bridges, trestles, and culverts	391,529	400,222	1.72				4
5	(7) Elevated structures							5
6	(8) Ties	1,080,534	1,132,933	4.55	TOTAL ROAD AND			6
7	(9) Rail and other track material	2,478,462	2,531,712	3.92				7
8	(11) Ballast	663,123	681,574	5.19	EQUIPMENT LEASED			8
9	(13) Fences, snowsheds, and signs	16,670	16,928	2.02				9
10	(16) Station and office buildings	147,011	153,149	5.07	FROM OTHERS		(A/C 732)	10
11	(17) Roadway buildings	21,153	21,620	3.96				11
12	(18) Water stations	2,561	2,641	3.65	IS LESS THAN 5%			12
13	(19) Fuel stations	25,182	29,022	4.93				13
14	(20) Shops and enginehouses	160,073	164,080	2.96	OF TOTAL OWNED			14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	1,639	1,203	1.59				16
17	(24) Coal and ore wharves	18,682	16,588	1.70				17
18	(25) TOFC/COFC terminals	91,843	75,301	5.01				18
19	(26) Communication systems	136,528	143,886	4.87				19
20	(27) Signals and interlockers	331,335	341,981	2.86				20
21	(29) Power plants	1,974	1,976	5.27				21
22	(31) Power-transmission systems	6,046	6,279	3.14				22
23	(35) Miscellaneous structures	4,368	26,242	3.08				23
24	(37) Roadway machines	131,090	137,174	6.40				24
25	(39) Public Improvements--Construction	88,479	91,748	1.95				25
26	(44) Shop machinery	65,954	69,088	3.20				26
27	(45) Power-plant machinery	5,204	4,073	3.51				27
28	All other road accounts							28
29	Amortization (Other than defense projects)							29
30	TOTAL ROAD	6,376,191	6,562,320	3.84				30
	EQUIPMENT							
31	(52) Locomotives	406,940	387,603	4.50				31
32	(53) Freight-train cars	1,059,440	1,053,471	3.51				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	5,489	5,312	9.31				34
35	(56) Floating equipment							35
36	(57) Work equipment	103,837	98,416	4.84				36
37	(58) Miscellaneous equipment	124,041	131,814	11.75				37
38	(59) Computer systems and word processing equipment.	68,032	79,033	14.98				38
39	TOTAL EQUIPMENT	1,767,779	1,755,649	4.92				39
40	GRAND TOTAL	8,143,970	8,317,969	N/A			N/A	40

## 335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals-Credit-Equipment" accounts and "Other Rents-Credit-Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental-Debit-Equipment" account and "Other Rents-Debit-Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

2. If any data are included in columns (d) or (f), explain the entries in detail.

3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."

4. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account  (a)	Balance at beginning of year  (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year  (g)	Line No.
				Charges to operating expenses  (c)	Other Credits  (d)	Retirements  (e)	Other Debits  (f)		
ROAD									
1		(3) Grading	200,261	6,200		1,177		205,284	1
2		(4) Other right-of-way expenditures	1,730	122		8		1,844	2
3		(5) Tunnels and subways	21,315	635		(1)		21,951	3
4		(6) Bridges, trestles, and culverts	119,255	6,646		1,757		124,144	4
5		(7) Elevated structures	0	0		0		0	5
6		(8) Ties	398,731	47,250		39,076		406,905	6
7		(9) Ball and other track material	987,306	106,895		51,530		1,042,671	7
8		(11) Ballast	247,376	34,763		36,376		245,765	8
9		(13) Fences, snowsheds, and signs	8,627	350		21		8,956	9
10		(16) Station and office buildings	46,616	8,037		2,394		52,259	10
11		(17) Roadway buildings	5,244	884		(170)		6,298	11
12		(18) Water stations	1,153	92		0		1,245	12
13		(19) Fuel stations	8,557	1,309		254		9,612	13
14		(20) Shops and enginehouses	48,190	4,990		139		53,041	14
15		(22) Storage warehouses	0	0		0		0	15
16		(23) Wharves and docks	1,834	(79)		412		1,343	16
17		(24) Coal and ore wharves	7,975	289		2,158		6,106	17
18		(25) TOFC/COFC terminals	19,637	4,758		4,294		20,101	18
19		(26) Communication systems	46,513	6,874		(1,102)		54,489	19
20		(27) Signals and interlockers	90,808	9,335		1,524		98,619	20
21		(29) Power plants	834	105		(1)		940	21
22		(31) Power-transmission systems	2,487	196		62		2,621	22
23		(35) Miscellaneous structures	13,847	878		8,794		5,931	23
24		(37) Roadway machines	38,786	8,690		1,079		46,397	24
25		(39) Public Improvements--Construction	25,304	1,752		702		26,354	25
26		(44) Shop machinery	19,533	2,266		461		21,338	26
27		(45) Power-plant machinery	2,399	146		0		2,545	27
28		All other road accounts	(281)	0		69		(350)	28
29		Amortization (Adjustments)	0	0		0		0	29
30		TOTAL ROAD	2,364,039	253,383		151,013		2,466,409	30
EQUIPMENT									
31	*	(52) Locomotives	213,576	18,425		28,293		203,708	31
32	*	(53) Freight-train cars	498,377	39,997		9,794		528,580	32
33	*	(54) Passenger-train cars	0	0		0		0	33
34	*	(55) Highway revenue equipment	1,779	507		127		2,159	34
35	*	(56) Floating equipment	0	0		0		0	35
36	*	(57) Work equipment	43,922	4,527		3,135		45,314	36
37	*	(58) Miscellaneous equipment	38,721	14,823		6,096		47,448	37
38		(59) Computer systems and word processing equipment	26,504	10,998		(88)		37,590	38
39	*	Amortization Adjustments	0	0		0		0	39
40		TOTAL EQUIPMENT	822,879	89,277		47,357		864,799	40
41		GRAND TOTAL	3,186,918	342,660		198,370		3,331,208	41

\* To be reported with equipment expenses rather than W & S expenses.

(1) See note on page 35A.

### 339. ACCRUED LIABILITY-LEASED PROPERTY

(Dollars in Thousands)

1. Disclose the required information relating to credits and debits of Account 772, "Accrued Liability Leased Property," during the year concerning road and equipment leased from others.
2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.
3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.
4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.
5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to Account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses, and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snowsheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements - construction							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Comp. systems and word proc. equip.							38
39		Amortization Adjustments							39
40		<b>TOTAL EQUIPMENT</b>							40
41		<b>GRAND TOTAL</b>	None					None	41

\*To be reported with equipment expenses rather than W&S expenses.

**340. DEPRECIATION BASE AND RATES-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**  
(Dollars in Thousands)

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December. In column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.

2. All improvements to leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.

3. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.

4. Disclosure in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snowsheds, and signs				9
10	(16) Station and office buildings	AMOUNTS ARE INCLUDED			10
11	(17) Roadway buildings				11
12	(18) Water stations	ON SCHEDULE 332.			12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements - construction				25
26	(44) Shop machinery *				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Comp. systems and word proc. equip.				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>				41

\*To be reported with equipment expenses rather than W&S expenses.

### 342. ACCUMULATED DEPRECIATION-IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS (Dollars in Thousands)

1. Enter the required information concerning debits and credits to Account 733, "Accumulated Depreciation-Improvements on Leased Property," during the year relating to improvements made to road and equipment properly leased from others, the depreciation charges for which are included in operating expenses of the respondent.
2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parentheses or designated "Dr."
3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 35.
4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc.
5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snowsheds, and signs							9
10		(16) Station and office buildings		AMOUNTS ARE INCLUDED					10
11		(17) Roadway buildings							11
12		(18) Water stations		ON SCHEDULE 335.					12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements - construction							25
26		(44) Shop machinery *							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
EQUIPMENT									
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Comp systems and word proc. equip.							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL							41

\*To be reported with equipment expenses rather than W&S expenses.

NOTES AND REMARKS FOR SCHEDULE 342

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**350. DEPRECIATION BASE AND RATES-ROAD AND EQUIPMENT LEASED TO OTHERS**  
(Dollars in Thousands)

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, and 32-23-00.
2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not included in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.
3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.
4. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.
5. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit. However, Line 39, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties	TOTAL ROAD AND EQUIPMENT LEASED			6
7	(9) Rail and other track material				7
8	(11) Ballast	TO OTHERS IS LESS THAN			8
9	(13) Fences, snowsheds, and signs				9
10	(16) Station and office buildings	5% OF TOTAL OWNED			10
11	(17) Roadway buildings				11
12	(18) Water stations	RENT ON RAILROAD PROPERTY LEASED TO			12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses	OTHERS AS SHOWN ON SCHEDULE 352A			14
15	(22) Storage warehouses				15
16	(23) Wharves and docks	IS NOT CARRIED IN ACCTS.			16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals	32-11-00, 32-12-00, 32-13-00,			18
19	(26) Communication systems				19
20	(27) Signals and interlockers	32-21-00, 32-22-00 AND 32-23-00.			20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements - construction				25
26	(44) Shop machinery *				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment			N/A	36
37	(58) Miscellaneous equipment				37
38	(59) Comp. systems and word proc. equip.				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>				41

\*To be reported with equipment expenses rather than W&S expenses.



### 351. ACCUMULATED DEPRECIATION-ROAD AND EQUIPMENT LEASED TO OTHERS (Dollars in Thousands)

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.
2. Disclose credits and debits to Account 735, "Accumulated Depreciation-Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).
3. If any entries are made for "Other credits," and "Other debits," state the facts occasioning such entries. A debit balance in columns (b) or (g) for any primary account should be shown in parentheses or designated "Dr."
4. Details in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast		TOTAL ROAD AND EQUIPMENT					8
9		(13) Fences, snowsheds, and signs							9
10		(16) Station and office buildings		LEASED TO OTHERS IS LESS					10
11		(17) Roadway buildings							11
12		(18) Water stations		THAN 5% OF TOTAL OWNED.					12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks		RENT ON RAILROAD PROPERTY LEASED					16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		TO OTHERS AS SHOWN ON SCHEDULE					18
19		(26) Communication systems							19
20		(27) Signals and interlockers		352A IS NOT CARRIED IN ACCTS.					20
21		(29) Power plants							21
22		(31) Power-transmission systems		32-11-00, 32-12-00, 32-13-00,					22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines		32-21-00, 32-22-00 AND 32-23-00.					24
25		(39) Public improvements - construction							25
26		(44) Shop machinery *							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Comp. systems and word proc. equip.							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL	NONE					NONE	39

\*To be reported with equipment expenses rather than W&S expenses

Depreciation on equipment leased to others is charged to operating expense.

**352A. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (By Company)**  
(Dollars in Thousands)

1 Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Such property includes (a) the investment reported in Accounts 731, "Road and Equipment Property" and 732 "Improvements on Leased Property" of the respondent, less any 731 or 732 property leased to others for their exclusive use of road, track or bridges (including equipment of other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from the respondent's 731 or 732 property, and (b) the investment other companies' 731 or 732 property (including operating and lesser railroads) used by the respondent when the lease is for exclusive use or control of roads, tracks, or bridges (including equipment of other railway property covered by the contract). This excludes leased equipment from operating railroads under separate distinct contracts and the investment of other carriers in property jointly used by the respondent.

2 In column (a), classify each company in this schedule as respondent (R), lesser railroad (L), inactive or proprietary company (P), and other leased properties (O)

3. In column (a) to (e), inclusive, first show the data requested for the respondent (R); next the data for companies whose entire properties are used in transportation service of the respondent, divided between the lesser (L) and proprietary (P) companies; followed by data for carriers and others (O), portions of whose property are used in transportation service of the respondent. Show total for each class of company in column (d) and (e). Then show, as deductions, data for transportation property leased to carriers and others.

4 In column (c), line-haul carriers report the miles of road used in line-haul service. Report miles in whole numbers

5 In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts in column (c), line 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers should be explained.

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in accounts 733, 734, 735, 736, and 772 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense products (See Ins. 6)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	R	Burlington Northern Railroad	22,123	8,470,121	3,331,208	1
2						2
3		Add Leased from Others:				3
4	O	ATSF-Pittsburg, KS - Land & Track		55	37	4
5	O	DMIR-Hibbing, MN - Turnout Track		2	1	5
6	O	LacQuiParle Reg. Auth. Hanley Falls				6
7		to Madison, MN - Track	36	**	*	7
8	O	Shippers Consortium, Inc. - Council				8
9		Bluffs, NE to Bayard, IA - Track	100	**	*	9
10	O	SP - Klamath Falls, OR - Switch Track & Track		5	*	10
11	O	State of SD - MN St. Line to Mobridge, SD - Track				11
12	O	STLSW - Rio to Hampton, TX - 2nd Track	203	**	*	12
13	O	U. S. Government-Shelfton to Bangor &				13
14		Bremerton, WA - Track	49	**	*	14
15		TOTAL	388	62	38	15
16		Deduct Leased to Others:				16
17	O	Montana Rail Link	507	193,360	93,899	17
18	O	MKT - Rosedale, KS - Driveway		2	0	18
19	O	CNW - Minneapolis, MN - Switching Track		29	11	19
20	O	DMIR - Hibbing, MN Turnout		5	3	20
21	O	Brandon Corp. - S. Omaha, NE - Yard		33	9	21
22						22
23		TOTAL	507	193,429	93,922	23
24		Deduct Operated by Others:				24
25	O	Klamath Railroad	230	15,124	7,000	25
26	O	Grainbelt Corporation	189	15,424	8,566	26
27	O	Red River Valley & Western	653	41,556	12,664	27
28		TOTAL	1,072	72,104	28,230	28
29		GRAND TOTAL	20,932	8,204,650	3,209,094	29

\* Depreciation not available to respondent.

\*\* Investment not available to respondent.

## 352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of the respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 44 herein, should correspond with the amounts for each class of company and properties shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 8 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 30 amounts not includible in the accounts shown, or on line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the print stub or column headings without authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased Properties (e) (2)	Line No.
1		(2) Land for transportation purposes	128,080			(1,181)	1
2		(3) Grading	457,234			(29,060)	2
3		(4) Other, right-of-way expenditures	5,665			(47)	3
4		(5) Tunnels and subways	51,165			(2,080)	4
5		(6) Bridges, trestles, and culverts	401,474			(10,780)	5
6		(7) Elevated structures	0				6
7		(8) Ties	1,134,829			(48,781)	7
8		(9) Rail and other track material	2,536,710			(108,746)	8
9		(11) Ballast	681,184			(27,683)	9
10		(13) Fences, snow sheds, and signs	16,960			(841)	10
11		(16) Station and office buildings	153,352			(3,949)	11
12		(17) Roadway buildings	21,683			(1,226)	12
13		(18) Water stations	2,641			(21)	13
14		(19) Fuel stations	29,180			(701)	14
15		(20) Shops and enginehouses	164,770			(5,916)	15
16		(22) Storage warehouses	0				16
17		(23) Wharves and docks	1,227				17
18		(24) Coal and ore wharves	16,490				18
19		(25) TOFC/COFC terminals	75,349			(307)	19
20		(26) Communication systems	143,832			(9,045)	20
21		(27) Signals and interlockers	343,083			(11,205)	21
22		(29) Power plants	1,977				22
23		(31) Power-transmission systems	6,237			(205)	23
24		(35) Miscellaneous structures	24,070			(607)	24
25		(37) Roadway machines	137,661			(298)	25
26		(39) Public Improvements-Construction	91,038			(1,912)	26
27		(44) Shop machinery	69,252			(73)	27
28		(45) Power-plant machinery	4,074			(25)	28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain) (1)	936				30
31		TOTAL ROAD	6,700,333			(264,689)	31
32		(52) Locomotives	382,719				32
33		(53) Freight-train cars	1,058,270				33
34		(54) Passenger-train cars	0				34
35		(55) Highway revenue equipment	5,331				35
36		(56) Floating equipment	0				36
37		(57) Work equipment	98,923				37
38		(58) Miscellaneous equipment	131,161				38
39		(59) Computer systems and word processing equipment	80,493			(782)	39
40		TOTAL EQUIPMENT	1,756,897			(782)	40
41		(76) Interest during construction	0				41
42		(80) Other elements of investment	0				42
43		(90) Construction work in process	12,891				43
44		GRAND TOTAL	8,470,121			(265,471)	44

(1) \$936 - Estimated labor for BNRR co., not assignable to specify property account.

(2) Includes property leased to and operated by others.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 136 thru 138 column (f)	=	Line 29, column (b)
Lines 118 thru 123, and 130 thru 135 columns (f)	=	Line 29, column (c)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))		Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))		Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))		Lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)
		Schedule 210
Schedule 450		
Line 4 column b	=	Line 47 column b

### 410. RAILWAY OPERATING EXPENSES (Dollars In Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
1		WAY AND STRUCTURES								
		ADMINISTRATION								
		Track	10,878	346	1,243	3,562	16,029	22	16,051	1
2		Bridges and Buildings	2,042	103	249	1,284	3,678	25	3,703	2
3		Signal	1,759	76	131	445	2,411	54	2,465	3
4		Communication	3,126	211	1,256	715	5,308	36	5,344	4
5		Other	10,128	419	7,281	5,955	23,783	77	23,860	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	19,962	4,253	11,248	755	36,218	70	36,288	6
7		Roadway - Switching	2,074	18	148	9	2,249	8	2,257	7
8		Tunnels and Subways - Running	356	67	881	19	1,323		1,323	8
9		Tunnels and Subways - Switching	10	1	(3)		8		8	9
10		Bridges and Culverts - Running	9,284	2,534	3,739	889	16,446	22	16,468	10
11		Bridges and Culverts - Switching	566	56	(134)	44	532		532	11
12		Ties - Running	4,278	(233)	(76)	308	4,277	16	4,293	12
13		Ties - Switching	1,181	150		17	1,348		1,348	13
14		Rail and Other Track Material - Running	56,883	19,435	14,693	2,819	93,830	225	94,055	14
15		Rail and Other Track Material - Switching	8,764	3,031	1	92	11,888	59	11,947	15
16		Ballast - Running	6,564	1,171	6,903	630	15,268	73	15,341	16
17		Ballast - Switching	656	100		19	775	2	777	17
18		Road Property Damaged - Running	878	351	(3,189)	34	(1,926)	9	(1,917)	18
19		Road Property Damaged - Switching	308		2	2	312		312	19
20		Road Property Damaged - Other		(63)	3	(1)	(61)		(61)	20
21		Signals and Interlockers - Running	21,757	9,855	279	1,805	33,496	697	34,193	21
22		Signals and Interlockers - Switching	1,179	817	4	1	2,001	9	2,010	22
23		Communication Systems	12,673	7,774	975	1,255	22,677	49	22,726	23
24		Power Systems	1,115	1,814	58	(1)	2,986	9	2,995	24
25		Highway Grade Crossing - Running	5,086	1,412	(546)	145	6,097	22	6,119	25
26		Highway Grade Crossing - Switching	252	93	4		349		349	26
27		Station and Office Buildings	3,784	1,093	3,121	24	8,022	144	8,166	27
28		Shop Buildings - Locomotives	3,916	837	376	88	5,217	38	5,255	28
29		Shop Buildings - Freight Cars	648	574	266	82	1,570	N/A	1,570	29
30		Shop Buildings - Other Equipment	307	196	23	23	549	2	551	30

**410. RAILWAY OPERATING EXPENSES - Continued**  
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
101		REPAIR AND MAINTENANCE - Continued								
		Locomotive Servicing Facilities	929	311	567	12	1,819	3	1,822	101
102		Miscellaneous Buildings and Structures	3,793	1,443	692	115	6,043	93	6,136	102
103		Coal Terminals	658	1,131	(51)		1,738	N/A	1,738	103
104		Ore Terminals	684	1,177	(53)	1	1,809	N/A	1,809	104
105		Other Marine Terminals					0	N/A	0	105
106		TOFC/COFC Terminals	540	523	5,910	32	7,005	N/A	7,005	106
107		Motor Vehicle Loading and Distribution	2	6	683		691	N/A	691	107
108		Facil. for Other Special Service Operations					0	N/A	0	108
109		Roadway Machines	3,980	14,540	3,124	714	22,358	19	22,377	109
110		Small Tools and Supplies	25	10,507	678	8	11,218	2	11,220	110
111		Snow Removal	1,353	30	316	9	1,708	44	1,752	111
112		Fringe Benefits - Running	N/A	N/A	N/A	55,503	55,503	331	55,834	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	6,408	6,408	31	6,439	113
114		Fringe Benefits - Other	N/A	N/A	N/A	32,260	32,260	124	32,384	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	41,740	41,740	1	41,741	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	947	947		947	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	8,799	8,799		8,799	117
118	*	Lease Rentals Debit - Running	N/A	N/A	2,300	N/A	2,300		2,300	118
119	*	Lease Rentals Debit - Switching	N/A	N/A	1	N/A	1		1	119
120	*	Lease Rentals Debit - Other	N/A	N/A	28,526	N/A	28,526		28,526	120
121	*	Lease Rentals Credit - Running	N/A	N/A	(11,764)	N/A	(11,764)		(11,764)	121
122	*	Lease Rentals Credit - Switching	N/A	N/A		N/A	0		0	122
123	*	Lease Rentals Credit - Other	N/A	N/A	(211)	N/A	(211)		(211)	123
124		Joint Facility Rent Debit - Running	N/A	N/A	4,724	N/A	4,724		4,724	124
125		Joint Facility Rent Debit - Switching	N/A	N/A	556	N/A	556		556	125
126		Joint Facility Rent Debit - Other	N/A	N/A	133	N/A	133		133	126
127		Joint Facility Rent Credit - Running	N/A	N/A	(5,591)	N/A	(5,591)		(5,591)	127
128		Joint Facility Rent Credit - Switching	N/A	N/A	(1,437)	N/A	(1,437)		(1,437)	128
129		Joint Facility Rent Credit - Other	N/A	N/A	(47)	N/A	(47)		(47)	129
130	*	Other Rents Debit - Running	N/A	N/A	1	N/A	1		1	130
131	*	Other Rents Debit - Switching	N/A	N/A		N/A	0		0	131
132	*	Other Rents Debit - Other	N/A	N/A	1,737	N/A	1,737		1,737	132
133	*	Other Rents Credit - Running	N/A	N/A		N/A	0		0	133

## 410. RAILWAY OPERATING EXPENSES - Continued

(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
134	*	REPAIR AND MAINTENANCE - Continued								
135	*	Other Rents Credit - Switching	N/A	N/A		N/A	0		0	134
136	*	Other Rents Credit - Other	N/A	N/A	(14)	N/A	(14)		(14)	135
137	*	Depreciation - Running	N/A	N/A	N/A	213,177	213,177	421	213,598	136
138	*	Depreciation - Switching	N/A	N/A	N/A		0		0	137
139	*	Depreciation - Other	N/A	N/A	N/A	37,311	37,311	208	37,519	138
140		Joint Facility Debit - Running	N/A	N/A	13,620	N/A	13,620		13,620	139
141		Joint Facility Debit - Switching	N/A	N/A	6,000	N/A	6,000		6,000	140
142		Joint Facility Debit - Other	N/A	N/A	917	N/A	917		917	141
143		Joint Facility Credit - Running	N/A	N/A	(9,875)	N/A	(9,875)		(9,875)	142
144		Joint Facility Credit - Switching	N/A	N/A	(3,207)	N/A	(3,207)		(3,207)	143
145		Joint Facility Credit - Other	N/A	N/A	(44)	N/A	(44)		(44)	144
146		Dismantling Retired Road Property - Running	78		12	11	101		101	145
147		Dismantling Retired Road Property - Switching	8			5	13		13	146
148		Dismantling Retired Road Property - Other	4	3	417	1	425		425	147
149		Other - Running	1,382	218	302	818	2,720	5	2,725	148
150		Other - Switching	190	(1)	9	(51)	147	2	149	149
151		Other - Other	1,281	867	26,371	240	28,759	4	28,763	150
		TOTAL WAY AND STRUCTURES	205,321	87,246	114,238	418,879	825,684	2,956	828,640	151
		EQUIPMENT								
201		LOCOMOTIVES								
202	*	Administration	6,593	177	578	1,493	8,841	45	8,886	201
203	*	Repair and Maintenance	59,440	106,449	10,706	218	176,813	2,647	179,460	202
204	*	Machinery Repair					0		0	203
205		Equipment Damaged	316	522	(26)		812	4	816	204
206		Fringe Benefits				29,215	29,215	344	29,559	205
207	*	Other Casualties and Insurance				11,682	11,682	1	11,683	206
208	*	Lease Rentals Debit			132,127		132,127		132,127	207
209	*	Lease Rentals Credit			(98)		(98)		(98)	208
210		Joint Facility Rents - Debit			53		53		53	209
211	*	Joint Facility Rents - Credit			(81)		(81)		(81)	210
212	*	Other Rents - Debit					0		0	211
213	*	Other Rents - Credit			(242)		(242)		(242)	212
214	*	Depreciation				19,085	19,085	3	19,088	213
215		Joint Facility - Debit			670		670		670	214
216	*	Joint Facility - Credit			(559)		(559)		(559)	215
		Repairs Billed to Others - Credit			(4,742)		(4,742)		(4,742)	216

**410. RAILWAY OPERATING EXPENSES - Continued**  
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
217		LOCOMOTIVES - Continued	13				13		13	217
218		Dismantling Retired Property	2,174	507	283	365	3,329	5	3,334	218
219		Other	68,536	107,655	138,569	62,058	376,918	3,049	379,967	219
220		FREIGHT CARS	5,690	381	584	1,109	7,764	N/A	7,764	220
221	*	Administration	55,416	85,191	36,081	445	177,133	N/A	177,133	221
222	*	Repair and Maintenance					0	N/A	0	222
223		Machinery Repair	174	71	13,246		13,491	N/A	13,491	223
224		Equipment Damaged	N/A	N/A	N/A	26,273	26,273	N/A	26,273	224
225		Fringe Benefits	N/A	N/A	N/A	19,210	19,210	N/A	19,210	225
226	*	Other Casualties and Insurance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	226
227	*	Lease Rentals Debit	N/A	N/A	75,472	N/A	75,472	N/A	75,472	227
228	*	Lease Rentals Credit	N/A	N/A	(5,620)	N/A	(5,620)	N/A	(5,620)	228
229		Joint Facility Rents - Debit	N/A	N/A	2	N/A	2	N/A	2	229
230	*	Joint Facility Rents - Credit	N/A	N/A	(66)	N/A	(66)	N/A	(66)	230
231	*	Other Rents - Debit	N/A	N/A	251,557	N/A	251,557	N/A	251,557	231
232	*	Other Rents - Credit	N/A	N/A	(81,223)	N/A	(81,223)	N/A	(81,223)	232
233		Depreciation	N/A	N/A	N/A	41,437	41,437	N/A	41,437	233
234		Joint Facility - Debit	N/A	N/A	722	N/A	722	N/A	722	234
235	*	Joint Facility - Credit	N/A	N/A	(403)	N/A	(403)	N/A	(403)	235
236		Repairs Billed to Others - Credit	N/A	N/A	(57,110)	N/A	(57,110)	N/A	(57,110)	236
237		Dismantling Retired Property	21				21	N/A	21	237
238		Other	1,374	509	78	307	2,268	N/A	2,268	238
301		TOTAL FREIGHT CARS	62,675	86,152	233,320	88,781	470,928	N/A	470,928	301
302		OTHER EQUIPMENT	136	10	13	101	260	162	422	302
303	*	Administration	522	1,234	11,045	5	12,806	N/A	12,806	303
304	*	REPAIR AND MAINTENANCE					0	N/A	0	304
305	*	Trucks, Tractors, & Containers - Revenue Svc.	271	(2)	96		365	2,892	3,257	305
306	*	Floating Equipment - Revenue Service	1	66	5,451	15	5,533	17	5,550	306
307	*	Passenger and Other Revenue Equipment	2,169	3,902	731	(4)	6,798	7	6,805	307
308	*	Computers and Data Processing Systems	1,359	2,554	11,079	84	15,076		15,076	308
309	*	Machinery	276	(24)	7,580	1	7,833	2	7,835	309
310		Work and Non-Revenue Equipment	N/A	N/A	N/A	2,601	2,601	475	3,076	310
311	*	Equipment Damaged	N/A	N/A	N/A	2,477	2,477	1	2,478	311
312	*	Fringe Benefits	N/A	N/A	N/A	N/A	N/A		N/A	312
		Other Casualties and Insurance	N/A	N/A	N/A	N/A	N/A		N/A	
		Lease Rentals - Debit	N/A	N/A	43,639	N/A	43,639		43,639	
		Lease Rentals - Credit	N/A	N/A	(881)	N/A	(881)		(881)	



410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
313		OTHER EQUIPMENT - Continued								
		Joint Facility Rents - Debit	N/A	N/A	4	N/A	4		4	313
314		Joint Facility Rents - Credit	N/A	N/A	1	N/A	1		1	314
315	*	Other Rents - Debit	N/A	N/A	27,325	N/A	27,325		27,325	315
316	*	Other Rents - Credit	N/A	N/A	(23,189)	N/A	(23,189)		(23,189)	316
317	*	Depreciation	N/A	N/A	N/A	30,866	30,866	151	31,017	317
318		Joint Facility - Debit	N/A	N/A	1,398	N/A	1,398		1,398	318
319		Joint Facility - Credit	N/A	N/A	(1,719)	N/A	(1,719)		(1,719)	319
320	*	Repairs Billed to Others - Credit	N/A	N/A	(4,793)	N/A	(4,793)		(4,793)	320
321		Dismantling Retired Property					0		0	321
322		Other	614	783	7	36	1,440	1	1,441	322
323		TOTAL OTHER EQUIPMENT	5,348	8,523	77,787	36,182	127,840	3,708	131,548	323
324		TOTAL EQUIPMENT	136,559	202,330	449,776	187,021	975,686	6,757	982,443	324
		TRANSPORTATION:								
401		TRAIN OPERATIONS								
		Administration	7,788	597	1,217	2,010	11,612	80	11,692	401
402		Engine Crews	125,333	23	2,304	8,088	135,748	1,395	137,143	402
403		Train Crews	284,884	827	5,298	15,631	306,640	3,626	310,266	403
404		Dispatching Trains	16,990	83	75	345	17,493	114	17,607	404
405		Operating Signals and Interlockers	808	392	2,193		3,393	91	3,484	405
406		Operating Drawbridges	1,435	3	37		1,475		1,475	406
407		Highway Crossing Protection	356	(4)	514	(14)	852	5	857	407
408		Train Inspection and Lubrication	15,549	279	224	(9)	16,043	691	16,734	408
409		Locomotive Fuel	9,341	390,773	6	41	400,161	9	400,170	409
410		Electric Power Purch/Prod. for Motive Power					0		0	410
411		Servicing Locomotives	18,018	11,095	322		29,435	670	30,105	411
412		Freight Lost or Damaged - Soley Related	N/A	N/A	N/A	1,921	1,921		1,921	412
413		Clearing Wrecks	754	241	5,110	91	6,196		6,196	413
414		Fringe Benefits	N/A	N/A	N/A	204,585	204,585	2,743	207,328	414
415		Other Casualties and Insurance	N/A	N/A	N/A	83,041	83,041	390	83,431	415
416		Joint Facility - Debit	N/A	N/A	11,960	N/A	11,960		11,960	416
417		Joint Facility - Credit	N/A	N/A	(5,437)	N/A	(5,437)		(5,437)	417
418		Other	10,595	34	3,528	475	14,632		14,632	418
419		TOTAL TRAIN OPERATIONS	491,851	404,343	27,351	316,205	1,239,750	9,814	1,249,564	419
		YARD OPERATIONS								
420		Administration	9,135	662	533	925	11,255		11,255	420
421		Switch Crews	94,576	(2)	117	11	94,702	213	94,915	421

**410. RAILWAY OPERATING EXPENSES - Continued**  
(Dollars In Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels (c)	Purchased services (d)	General (e)	Total freight expense (f)			
422		YARD OPERATIONS - Continued								
		Controlling Operations	11,279	30	893	12	12,214	151	12,365	422
423		Yard Terminal Clerical	33,693	2,055	3,869	29	39,646		39,646	423
424		Operating Switches Signals, Retarders & Humps	2,061	415	141		2,617		2,617	424
425		Locomotive Fuel	66	24,201			24,267		24,267	425
426		Electric Power Purch/Produced for Motive Power					0		0	426
427		Servicing Locomotives	122	715	4		841		841	427
428		Freight Lost or Damaged - Soley Related	N/A	N/A	N/A	150	150		150	428
429		Clearing Wrecks	813	1	1,281		2,095	1	2,096	429
430		Fringe Benefits	N/A	N/A	N/A	63,576	63,576	123	63,699	430
431		Other Casualties and Insurance	N/A	N/A	N/A	35,115	35,115	4	35,119	431
432		Joint Facility - Debit	N/A	N/A	16,391	N/A	16,391		16,391	432
433		Joint Facility - Credit	N/A	N/A	(4,146)	N/A	(4,146)		(4,146)	433
434		Other	4,103	12	172	283	4,570		4,570	434
435		TOTAL YARD OPERATIONS	155,848	28,089	19,255	100,101	303,293	492	303,785	435
501		TRAIN AND YARD OPERATIONS COMMON								
		Cleaning Car Interiors	(76)		1,519	(5)	1,438	1,003	2,441	501
502		Adjusting and Transferring Loads	79	97	1,298	N/A	1,474	N/A	1,474	502
503		Car Loading Devices and Grain Doors		105		N/A	105	N/A	105	503
504		Freight Lost or Damaged - All other	N/A	N/A	N/A	8,815	8,815		8,815	504
505		Fringe Benefits	N/A	N/A	N/A	(1)	(1)	391	390	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	3	202	2,817	8,809	11,831	1,394	13,225	506
507	*	SPECIALIZED SERVICE OPERATIONS								
		Administration	11,045	496	3,606	2,213	17,360	N/A	17,360	507
508	*	Pick-Up and Delivery, and Marine Line Haul		87	54,335	1,125	55,547	N/A	55,547	508
509	*	Loading and Unloading Local Marine	4,714	838	34,066	20	39,638	N/A	39,638	509
510	*	Protective Services	1,130	2,691	(1,037)		2,784	N/A	2,784	510
511	*	Freight Lost or Damaged - Soley Related	N/A	N/A	N/A		0	N/A	0	511
512	*	Fringe Benefits	N/A	N/A	N/A	7,633	7,633	N/A	7,633	512
513	*	Casualties and Insurance	N/A	N/A	N/A	908	908	N/A	908	513
514	*	Joint Facility - Debit	N/A	N/A	N/A	N/A	0	N/A	0	514
515	*	Joint Facility - Credit	N/A	N/A	N/A	N/A	0	N/A	0	515
516	*	Other	263	350	1,930	164	2,707	N/A	2,707	516
517	*	TOTAL SPECIALIZED SERVICE OPERATIONS	17,152	4,462	92,900	12,063	126,577	N/A	126,577	517

**410. RAILWAY OPERATING EXPENSES - Continued**  
(Dollars In Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels (c)	Purchased services (d)	General (e)	Total freight expense (f)			
518		ADMINISTRATIVE SUPPORT OPERATIONS								
		Administration	13,868	221	1,467	1,154	16,710	36	16,746	518
519		Employees Perform Clerical & Accounting Functions	33,151	609	2,705	16	36,481	996	37,477	519
520		Communication System Operation	1,122	898	11,048		13,068	9	13,077	520
521		Loss and Damage Claims Processing	1,264		2		1,266		1,266	521
522		Fringe Benefits	N/A	N/A	N/A	23,105	23,105	344	23,449	522
523		Casualties and Insurance	N/A	N/A	N/A	1,227	1,227		1,227	523
524		Joint Facility - Debit	N/A	N/A	487	N/A	487		487	524
525		Joint Facility - Credit	N/A	N/A	(1,260)	N/A	(1,260)		(1,260)	525
526		Other	1,537	(12)	10	67	1,602	4	1,606	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	50,942	1,716	14,459	25,569	92,686	1,389	94,075	527
528		TOTAL TRANSPORTATION	715,796	438,812	156,782	462,747	1,774,137	13,089	1,787,226	528
601		GENERAL AND ADMINISTRATIVE	52,581	4,897	28,693	20,444	106,615	800	107,415	601
602		Officers - General and Administrative	17,801	508	3,983	2,795	25,087	261	25,348	602
603		Accounting, Auditing, and Finance	23,525	1,024	14,153	2,653	41,355	265	41,620	603
604		Management Services and Data Processing	20,949	555	7,478	6,839	35,821		35,821	604
605		Marketing	2,897	52	660	2,255	5,864		5,864	605
606		Sales	4,446	25	591	718	5,780	N/A	5,780	606
607		Industrial Development	9,847	174	6,384	4,269	20,674	382	21,056	607
608		Personnel and Labor Relations	7,095	88	22,541	2,079	31,803	58	31,861	608
609		Legal and Secretarial	497	1	41	27	566		566	609
610		Public Relations and Advertising	625	2,378	4,859	229	8,091		8,091	610
611		Research and Development	N/A	N/A	N/A	67,383	67,383	611	67,994	611
612		Fringe Benefits	N/A	N/A	N/A	7,722	7,722	10	7,732	612
613		Casualties and Insurance	N/A	N/A	N/A	6,740	6,740	5	6,745	613
614		Writedown of Uncollectible Accounts	N/A	N/A	N/A	60,840	60,840	340	61,180	614
615		Property Taxes	N/A	N/A	N/A	31,510	31,510	291	31,801	615
616		Other Taxes Except on Corp. Income or Payroll	N/A	N/A	N/A	N/A	N/A		N/A	616
617		Joint Facility - Debit	N/A	N/A	2,113	N/A	2,113		2,113	617
618		Joint Facility - Credit	N/A	N/A	(192)	N/A	(192)		(192)	618
619		Other	10,178	166	721	8,444	19,509		19,509	619
620		TOTAL GENERAL AND ADMINISTRATIVE	150,441	9,868	92,025	224,947	477,281	3,023	480,304	620
620	*	TOTAL CARRIER OPERATING EXPENSES	1,208,117	738,256	812,821	1,293,594	4,052,788	25,825	4,078,613	620

**412. WAY AND STRUCTURES**  
(Dollars In Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.
3. Report in column (c) the lease rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.  
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 29 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	6,184			2
3		4	Other right-of-way expenditures	122			3
4		5	Tunnels and subways	633			4
5		6	Bridges, trestles, and culverts	6,629			5
6		7	Elevated structures				6
7		8	Ties	47,131			7
8		9	Rail and other track material	106,626			8
9		11	Ballast	34,676			9
10		13	Fences, snowsheds and signs	349			10
11		16	Station and office buildings	8,017	5,224		11
12		17	Roadway buildings	882			12
13		18	Water stations	92			13
14		19	Fuel stations	1,306			14
15		20	Shops and enginehouses	4,978			15
16		22	Storage warehouses				16
17		23	Wharves and docks	(79)			17
18		24	Coal and ore wharves	288			18
19		25	TOFC/COFC terminals	4,746			19
20		26	Communications systems	6,857	1,423		20
21		27	Signals and interlockers	9,312			21
22		29	Power plants	105			22
23		31	Power transmission systems	196			23
24		35	Miscellaneous	876			24
25		37	Roadway machines	8,668	1,810		25
26		39	Public improvements; construction	1,748			26
27		45	Power plant machines	146			27
28		-	Other lease/rentals	N/A	12,119	N/A	28
29	*	-	TOTAL	250,488	20,576	0	29

# 414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT (Dollars in Thousands)

1. Report freight expense only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
3. The gross amounts receivable and payable for freight-train cars (line 19, column (b) through (d), and line 18, columns (c) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rentals for "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

NOTES: Mechanical designations for each car type are shown in Schedule 710.

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
1		CAR TYPES							
		Box - Plain 40 foot		26	39	-	1	1	1
2		Box - Plain 50 foot and longer		2,878	9,707	5,191	8,398	19,063	2
3		Box - Equipped		2,799	7,397	-	7,524	14,022	3
4		Gondola - Plain		1,140	2,312	839	2,949	3,895	4
5		Gondola - Equipped		403	1,603	-	1,371	1,698	5
6		Hopper - Covered		7,066	19,951	15,847	6,199	12,838	6
7		Hopper - Open top - General service		1,484	3,418	30	1,301	2,361	7
8		Hopper - Open top - Special service		6	302	6	53	112	8
9		Refrigerator - Mechanical		1,687	1,825	897	920	707	9
10		Refrigerator - Non-mechanical		1,690	3,215	1,977	2,678	5,049	10
11		Flat TOFC/COFC		197	960	47,932	3,030	8,549	11
12		Flat multi-level		-	-	12,419	554	722	12
13		Flat - General service		28	76	121	177	171	13
14		Flat - Other		918	3,290	7,033	2,741	4,915	14
15		Tank - Under 22,000 gallons		-	-	17,942	-	-	15
16		Tank - 22,000 gallons and over		2	74	22,204	-	-	16
17		All other freight cars		10	43	65	231	365	17
18		Auto racks		-	6,677	-	-	6,459	18
19		TOTAL FREIGHT TRAIN CARS		20,334	60,889	132,503	38,127	80,927	19
		OTHER FREIGHT-CARRYING EQUIPMENT							
20		Refrigerated trailers		-	-	-	-	7	20
21		Other trailers		-	21,897	17,215	-	9,823	21
22		Refrigerated containers		-	-	-	-	1	22
23		Other containers		-	1,292	-	-	279	23
24	*	TOTAL TRAILERS AND CONTAINERS		-	23,189	17,215	0	10,110	24
25		GRAND TOTAL (LINES 19 AND 24)		20,334	84,078	149,718	38,127	91,037	25

## GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchased services and general).
3. Report in column (b) net repair expense excluding the cost to repair damaged equipment.

Schedule 415, column (b), will balance to Schedule 410, column (f), as follows:

(a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.

(b) Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 223.

(c) Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), plus Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307, inclusive, plus line 320 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 308.

Note: Lines 216, 235 and 320 of Schedule 410 are credit amounts.

The allocation of freight car repair expense reportable on Schedule 415 by car types shall be in accordance with Instruction 2-21, Freight train repair costing, 49 CFR 1201.

4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415, which will relate to Schedules 340 and 342.

Depreciation charges reported on columns (c) and (d) will balance to Schedule 410, column (f), as follows:

a. Locomotives, line 5 plus 38 compared to Schedule 410, line 213

b. Freight Cars, line 24 plus line 39 compared to Schedule 410, line 232

c. Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.

5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 38, column (c), of Schedule 335.

6. Lease/Rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:

a. Locomotives, line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212.

b. Freight Cars, line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 414 and are not to be included in Schedule 415).

c. Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41, will balance to Schedule 410, lines 311, 312, 315 and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing Lease/Rentals Other Equipment to Schedule 410. Do not report in Schedule 415 the Trailer and Container rentals reported in Schedule 414.

7. Investment base by types of equipment shall be reported in columns (g) and (h) and should not include the cost of Equipment Used But Not Owned when the rents therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00 and 36-23-00.

Property Used But Not Owned should also be included when the rent is included in Account Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00 and 31-23-00, inclusive.

The grand total of each equipment account in column (h) of Schedule 330 should equal the totals of line items constituting the equipment account totals of columns (g) and (h), of Schedule 415.

8. Accumulated depreciation for each class of equipment shall be reported in columns (i) and (j). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items constituting the corresponding equipment accounts reported in columns (i) and (j), on Schedule 415.

415. SUPPORTING SCHEDULE-EQUIPMENT							
(Dollars in Thousands)							
Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adj. net during year (e)	
<b>LOCOMOTIVES</b>							
1		Diesel Locomotive - Yard	6,573	659			1
2		Diesel Locomotive - Road	165,498	15,305	2,461		2
3		Other Locomotive - Yard					3
4		Other Locomotive - Road					4
5	*	<b>TOTAL LOCOMOTIVES</b>	<b>172,071</b>	<b>15,964</b>	<b>2,461</b>	<b>0</b>	<b>5</b>
<b>FREIGHT TRAIN CARS</b>							
6	/	Box - Plain 40 foot	84				6
7	z	Box - Plain 50 foot and longer	4,957	1,735	81		7
8	§	Box - Equipped	7,441	4,314			8
9	y	Gondola - Plain	8,558	1,667			9
10	s	Gondola - Equipped	4,993	1,671			10
11	'	Hopper - Covered	42,368	13,690			11
12	'	Hopper - Open Top - General Service	26,093	4,914	81		12
13	ç	Hopper - Open Top - Special Service	3,169	864	98		13
14	"	Refrigerator - Mechanical	10,154	1,628			14
15	\	Refrigerator - Nonmechanical	4,045	1,916	270		15
16		Fiat TOFC/COFC	60	15			16
17		Fiat Multi-Level	540				17
18		Fiat - General Service		223			18
19	-	Fiat - Other	6,793	3,085			19
20	/	<b>All Other Freight Cars</b>	<b>528</b>	<b>612</b>			<b>20</b>
21	.	Cabooses	240	1,207			21
22		Auto Racks		1,668			22
23	~	Miscellaneous Accessories		258			23
24	*	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>120,023</b>	<b>39,467</b>	<b>530</b>	<b>0</b>	<b>24</b>
<b>OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT</b>							
25		Refrigerated Trailers					25
26		Other Trailers	5,048	317			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis	2,965	190			30
31		Other Highway Equipment (Freight)					31
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>8,013</b>	<b>507</b>	<b>0</b>	<b>0</b>	<b>32</b>
<b>FLOATING EQUIPMENT-REVENUE SERVICE</b>							
33		Marine Line Haul					33
34		Local Marine					34
35	*	<b>TOTAL FLOATING EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35</b>
<b>OTHER EQUIPMENT</b>							
<b>Passenger and Other Revenue Equipment</b>							
36	*	(Freight Portion)	365				36
37	*	Computer Systems and Word Proc. Equip.	5,533	10,998			37
38	*	Machinery - Locomotives		663			38
39	*	Machinery - Freight Cars		1,440			39
40	*	Machinery - Other Equipment	6,798	162			40
41	*	Work and Other Non-Revenue Equipment	15,076	19,350			41
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>27,772</b>	<b>32,613</b>	<b>0</b>	<b>0</b>	<b>42</b>
43		<b>TOTAL ALL EQUIPMENT (FREIGHT PORTION)</b>	<b>327,879</b>	<b>88,551</b>	<b>2,991</b>	<b>0</b>	<b>43</b>

1 The data to be reported in line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.  
2 The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portions of line 235.  
3 The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

## 415. SUPPORTING SCHEDULE-EQUIPMENT-CONTINUED

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accum. depr. as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			24,034		11,422		1
2		131,787	322,053	35,649	166,607	25,679	2
3							3
4							4
5		131,787	346,087	35,649	178,029	25,679	5
6		1,328	35	1,212	35	1,192	6
7		13,652	37,816		16,025		7
8		2,287	88,749		66,424		8
9		2,100	51,972		22,050		9
10		1,247	45,530		20,076		10
11		38,126	381,415		169,054		11
12		4,699	141,274	1,212	78,640	1,192	12
13		2,148	37,359	1,477	7,157	1,452	13
14		465	50,570		32,649		14
15		0	52,022	3,715	41,999	3,355	15
16		139	524		197		16
17							17
18			5,189		4,522		18
19		34	84,234		32,855		19
20		19	16,711		10,147		20
21			25,520		11,695		21
22		3,608	21,541		6,935		22
23			3,381		929		23
24		69,852	1,043,842	7,616	521,389	7,191	24
25							25
26		30,948	3,305		1,546		26
27							27
28							28
29							29
30			1,998		613		30
31							31
32		30,948	5,303	0	2,159	0	32
33							33
34							34
35		0	0	0	0	0	35
36							36
37		9,330	80,493		37,590		37
38			17,258		5,588		38
39			47,541		14,506		39
40			4,453		1,244		40
41		2,480	229,781		92,762		41
42		11,810	379,526	0	151,690	0	42
43		244,397	1,774,758	43,265	853,267	32,870	43

1 The data to be reported on lines 38, 39 and 40 in columns (g) and (h) is the investment recorded in Property Account 44, allocated to Locomotives, Freight Cars, and Other Equipment.

2 The depreciation to be reported on lines 38, 39 and 40 in column (i) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (i), Schedule 335.



**416. SUPPORTING SCHEDULE - ROAD**  
(Dollars in Thousands)

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		
			Inv. Base (c)	Accum. Depr. (d)	Depr. rate % (e)	Inv. Base (f)	Accum. Depr. (g)	Depr. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)	Accum. depr. & Amort. (m)	Line No.
1	I	3	171,093	66,219	1.42							171,093	66,219	1
2		8	472,735	173,442	5.10							472,735	173,442	2
3		9	1,320,508	611,133	5.10							1,320,508	611,133	3
4		11	279,326	102,355	5.64							279,326	102,355	4
5	SUB-TOTAL		2,243,662	953,149								2,243,662	953,149	5
6	II	3	217,276	112,902	1.42	379	94	1.42				217,655	112,996	6
7		8	564,376	192,770	4.39	606	37	4.39				564,982	182,807	7
8		9	1,003,892	383,995	2.91	3,647	254	2.91				1,007,539	384,249	8
9		11	345,554	120,729	5.02	473	70	5.02				346,027	120,799	9
10	SUB-TOTAL		2,131,098	800,396		5,105	455					2,136,203	800,851	10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3	58,405	23,555	1.42							58,405	23,555	16
17		8	84,611	42,581	2.87							84,611	42,581	17
18		9	182,724	40,431	2.02							182,724	40,431	18
19		11	48,875	19,574	3.99							48,875	19,574	19
20	SUB-TOTAL		374,615	126,141								374,615	126,141	20
21	V	3	10,081	2,514	1.42							10,081	2,514	21
22		8	12,501	8,075	2.87							12,501	8,075	22
23		9	25,938	6,858	2.00							25,938	6,858	23
24		11	6,957	3,037	3.99							6,957	3,037	24
25	SUB-TOTAL		55,477	20,484								55,477	20,484	25
26	GRAND TOTAL		4,804,852	1,900,170	N/A	5,105	455	N/A				4,809,957	1,900,825	26

(1) Columns (c) + (f) + (i) = Column 12

Columns (d) + (g) + (k) = Column 13

(2) The base grand total for owned and used, improvements to leased property and capitalized leases should equal the sum of Accounts 3, 8, 9 and 11 shown at year end on Schedule 330 and Schedule 330A.

**NOTES AND REMARKS**

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## 417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

(Dollars in Thousands)

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (i) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc. to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (i) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h), relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	16,473			147		15	725		17,360	1
2	*	Pick up and delivery, marine line haul	55,532			10		5	N/A		55,547	2
3	*	Loading and unloading and local marine	28,395			2,468		8,775	N/A		39,638	3
4	*	Protective services, total debit and credits							2,784		2,784	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	6,337			637			659		7,633	6
7	*	Casualty and insurance	133			244		41	490		908	7
8	*	Joint facility - Debit										8
9	*	Joint facility - Credit										9
10	*	Other	2,492			341		6	(132)		2,707	10
11	*	TOTAL	109,362			3,847		8,842	4,526		126,577	11



**450. ANALYSIS OF TAXES**  
(Dollars in Thousands)

**A. Railway Taxes**

Line No.	Cross Check	Kind Of Tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	107,315	1
		U.S. Government Taxes		
2		Income Taxes:		
		Normal Tax and Surtax	93,708	2
3		Excess Profits	0	3
4		Total - Income Taxes lines 2 - 3	93,708	4
5		Railroad Retirement	265,090	5
6		Hospital Insurance	18,507	6
7		Supplemental Annuities	20,075	7
8		Unemployment Insurance	37,015	8
9		All Other United States Taxes	908	9
10		Total - U.S. Government Taxes	435,303	10
11		Total - Railway Taxes	542,618	11

**B. Adjustments to Federal Income Taxes**

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption Other (Specify), including State and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under Other (Specify).
2. Indicate in column (b) the beginning of the year total of Accounts 714, 744, 762, and 786 applicable to each particular item in column (a).
3. Indicate in column (c) the net change in Accounts 714, 744, 762, and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.
4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.
5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.
6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762 and 786.

Line No.	Particulars (a)	Beginning Of Year Balance (b)	Net Credits Charges For Current Year (c)	Adjustments (d)	End Of Year Balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21	1,235,840	53,185		1,289,025	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Revenues Taxable In Different Periods	20,788	11,956	(582)	32,162	6
7	Expenses Deductible In Different Periods	(139,990)	(20,505)	7,304	(153,191)	7
8	Taxable Sale and Leaseback	(471)			(471)	8
9						9
10	State Deferred Taxes, Net of					10
11	Federal Tax Benefit	106,834	5,845		112,679	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment Tax Credit*	(11,006)	11,006		0	18
19	TOTALS	1,211,995	61,487	6,722	1,280,204	19

**450. ANALYSIS OF TAXES - CONTINUED**  
(Dollars in Thousands)

\* FOOTNOTES:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit. -0-

If deferral method for investment tax credit was elected:

- (1) Indicate amount of credit utilized as a reduction of tax liability for current year. N/A
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes. N/A
- (3) Balance of current year's credit used to reduce current year's tax accrual. N/A
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual. N/A
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits. N/A
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made. -0-

- (1) Adjustment is to reflect income taxes on extraordinary items in ICC account 591, and other balance sheet adjustments.

Income Taxes on Extraordinary Items	\$7,304
Other Balance Sheet Adjustments	<u>(582)</u>
	<u><u>\$6,722</u></u>

**460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR**  
(Dollars in Thousands)

Give a brief description for all items, regardless of amount, included during the year in Accounts 555, Unusual or Infrequent Items; 560, Income or Loss From Operations of Discontinued Segments; 562, Gain or Loss on Disposal of Discontinued Segments; 570, Extraordinary Items; 590, Income Taxes on Extraordinary Items; 592, Cumulative Effect of Changes in Accounting Principles; 603, Appropriations Released; 606, Other Credits to Retained Earnings; 616, Other Debits to Retained Earnings; 620, Appropriations for Sinking and Other Funds; 621, Appropriations for Other Purposes. If appropriations released reflect appropriations provided during the year, each account should not be reported.

For Accounts 519, Miscellaneous Income, and 551, Miscellaneous Income Charges, if the total in either account exceeds 10% of net income before extraordinary items, describe the three largest items in the account and any other items in excess of 10% of net income.

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	570	Extraordinary Items			1
2		During 1990, debt was extinguished through note exchange			2
3		agreements. The resulting gains, net of income taxes were booked			3
4		in March and December, 1990.		19,382	4
5					5
6					6
7	603	Appropriations Released			7
8		Amount appropriated from income in 1989 for sinking fund			8
9		requirements under GN General Mortgage Bonds Series O, and Q as			9
10		bonds, therefore, acquired from funds derived from income were used			10
11		for the requirement payable July 1, 1990.		725	11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

**MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS**

**501. GUARANTIES AND SURETYSHIPS**  
(Dollars in Thousands)

1. If the respondent was under obligation as guarantor or surety for the performance by any other corporation or other association of any agreement or obligation, show the particulars of each contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Terminal RR Assn of St. Louis				1
2	BNRR	\$14,554 Sinking Fund and interest			2
3	C&O - B&O	on Heldg. and Imp. Migs.			3
4	ICG	Bond Series C due 7/1/2019	1,507	Several	4
5	Seaboard System				5
6	MKT				6
7	MoPac (UP)				7
8	N&W				8
9	STLSW				9
10	Southern Ry.				10
11					11
12					12
13	Klamicht Railroad Company Inc.				13
14	BNRR	Principal, monthly payments, plus 3 months interest			14
15		12/5/90 through 9/5/95	4,020	Sole	15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

2. If any corporation or other association was under obligation as guarantor surety for the performance by the respondent of any agreement or obligation, show the particulars called for hereunder for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year. This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2		None			2
3					3
4					4
5					5
6					6
7					7
8					8
9					9



**502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS**

(Dollars In Thousands)

Using the following notes as a guideline, show the requirements compensating balances and short-term borrowing arrangements. Footnote disclosure is required even though the arrangement is not reduced to writing.

1. Disclose compensating balances not legally restricted, lines of credit used and unused, average interest rate of short-term borrowings outstanding at balance sheet date, maximum amount of outstanding borrowings during the period and the weighted average rate of those borrowings.
2. Time deposits and certificates of deposit constituting compensating balances not legally restricted should be disclosed.
3. Compensating balance arrangements need only be disclosed for the latest fiscal year.
4. Compensating balances included in Account 703, Special Deposits, and in Account 717, Other Funds, should also be separately disclosed below.
5. Compensating balance arrangements are sufficiently material to require disclosure in footnotes when the aggregate of written and oral agreement balances amount to 15 percent or more of liquid assets (current cash balances, restricted and unrestricted plus marketable securities).
6. When a carrier is not in compliance with a compensating balance requirement, that fact should be disclosed along with stated and possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

During the first quarter of 1989, BNI's commercial program was phased out and replaced with a Railroad commercial paper program established in January 1989.

Effective September 27, 1989, Railroad terminated its \$750 million five-year bank credit agreement dated October 21, 1988 and replaced it with an \$800 million three-year bank credit agreement. At Railroad's option, interest on borrowings is based on prime rates, domestic money market rates or Eurodollar rates. Annual fees are 0.10 percent of the commitment and 0.075 percent of committed advances outstanding if such advances are in excess of 50 percent of the total commitments. Under the most restrictive covenants of this agreement, Railroad debt cannot exceed 90 percent (subject to adjustment up to a maximum of 155 percent to reflect Railroad's payment of dividends to BNI) of Railroad's consolidated tangible net worth (as defined in the agreement) and in no event shall debt exceed \$2.5 billion. Railroad's consolidated tangible net worth must be at least \$2.15 billion unless reduced by dividends paid by Railroad to BNI, but in no event less than \$1.25 billion. Credit available under Railroad's \$800 million bank credit agreement, which expires in 1992, is reduced by commercial paper outstanding. Commercial paper is, therefore, classified as long-term debt. At December 31, 1990, \$563 million was available under the bank credit agreement.

**SCHEDULE 510 SEPARATION OF DEBTHOLDINGS BETWEEN ROAD PROPERTY AND EQUIPMENT**  
(Dollars in Thousands)

The principal use of this schedule is to determine the average embedded rate of debt capital.

**I. Debt Outstanding at End of Year:**

Line #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	-
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	49,649
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	1,184,437
4	766	Equipment Obligations	Sch. 200, L. 42	119,310
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	35,175
6	768	Debt In Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(62,649)
8		Total Debt	Sum L. 1-7	1,325,922
9		Debt Directly Related to Road Property	Note 1.	859,208
10		Debt Directly Related to Equipment	Note 1.	195,317
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	1,054,525
12		Percent Directly Related to Road	L. 9 / L. 11 (2 decimals)	81.48
13		Percent Directly Related to Equipment	L. 10 / L. 11 (2 decimals)	18.52
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	271,397
15		Road Property Debt	(L. 12 * L. 14) plus L. 9	1,080,342
16		Equipment Debt	(L. 13 * L. 14) plus L. 10	245,580

**II. Interest Accrued During the Year:**

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42 (1)	128,074
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	-
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	-
20		Total Interest	Sum of lines (17+18) less 19	128,074
21		Interest Affiliated Company Debt	Note 2.	-
22		Net Interest Expense	L. 20 minus L. 21	128,074
23		Interest Directly Related to Road Property Debt	Note 3.	75,990
24		Interest Directly Related to Equipment Debt	Note 3.	22,513
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	29,571
26		Interest Road Property Debt	L. 23 + (L. 25 * L. 12)	100,084
27		Interest Equipment Debt	L. 24 + (L. 25 * L. 13)	27,990

Note 1. Directly related means the purpose which the funds were used when the debt was issued.

Note 2. Line 21 includes interest on debt in Account 769-Account Payable; Affiliated Companies.

Note 3. This interest relates to debt reported in Lines 9 and 10, respectively.

**Schedule 510 - NOTES AND REMARKS**

- (1) Excludes \$15,303 Account 547 - Interest on Unfunded Debt which is not included in Line 8 on Page 69.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

1. Furnish the information called for below between the respondent and the affiliated companies or persons affiliated with the respondent, including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers' salaries and other common costs between affiliated companies.

To be excluded are payments for the following types of services:

- (a) Lawful tariff charges for transportation services
- (b) Payments to or from other carriers for interline services and interchange of equipment
- (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported.
- (d) Payments to public utility companies for rates or charges fixed in conformity with government authority.

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more per year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made, and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with the respondent.

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate

which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in Annual Report Form R-1, and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

3. In column (b) indicate nature of relationship or control between the respondent and the company or person identified in column (a) as follows:

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"

(e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

4. In column (c) fully describe the transactions involved such as management fees, lease building, purchase of material, etc. When the affiliate listed in column (a) provides more than one type of service in column (c), list each type of service separately and show total for the affiliate. When services are both provided and received between the respondent and an affiliate they should be listed separately and the amounts shown separately in column (e).

5. In column (d) report the dollar amounts of transaction shown and the effect of any change in the method of establishing the terms from that used in the preceding period.

6. In column (e) report the dollar amounts due from or to related parties and, if not otherwise apparent, the terms and manner of settlement. Insert (P) paid and (R) received by the amount in column (e).

SCHEDULE 512 TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED							
Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	BN Leasing Corporation		Common	Railroad Rolling Stock	6,085	6,085 (P)	1
2							2
3				Road Property (Rental)	567	567 (P)	3
4							4
5							5
6				Note Receivable-Interest	(472)	(472) (R)	6
7							7
8							8
9							9
10							10
11							11
12	BNi		Controlled	Office Lease (Rental)	1,056	1,056 (P)	12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

State particulars of all tracks operated by the respondent at the close of the year, according to the following classification:

- (1) Line owned by respondent
- (2) Line owned by proprietary companies
- (3) Line operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent

respondent

- (5) Line operated under trackage rights.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes.

Lengths of track should be reported to the nearest WHOLE mile adjusted to accord with footings; i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification.

In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distance between locations of single or first main track), and in the following columns the lengths of second main track; all other main tracks, passing tracks, cross-overs and turn-outs; yard switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

Running tracks. Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Way switching tracks. Station, team, industry and other switching tracks for which no separate service is maintained.

Yard switching tracks. Yards where separate switching services are maintained, including classification, house, team, industry and other tracks switched by yard locomotives.

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line, full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rest in a corporation controlled by or controlling the respondent, but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization, it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as class (3), except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others, but over which the respondent has the right to operate some or all of its trains. In the road of this class the respondent has no proprietary rights, but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them, but does not have exclusive possession of them.

Road held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class, and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

## 700. MILEAGE OPERATED AT THE CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	100	20,311	1,805	43	2,062	1,945	3,789	29,955	1
2	1J	3/4						6	6	2
3	1J	2/3						15	15	3
4	1J	1/2	447	40		41	51	154	733	4
5	1J	1/3					5	28	33	5
6	1J	1/4					1	60	61	6
7	1J	2/5						8	8	7
8		TOTAL 1J	447	40	0	41	57	271	856	8
9		TOTAL 1 AND 1J	20,758	1,845	43	2,103	2,002	4,060	30,811	9
10	2		4				1	5	10	10
11	3		393	2		43	31	28	497	11
12	4		659			32	58	15	764	12
13	5		1,398	270	2	86	68	157	1,981	13
57		GRAND TOTAL	23,212	2,117	45	2,264	2,160	4,265	34,063	57
58		MILES OF ELECTRIFIED ROAD OF TRACK INCLUDED IN PRECEDING GRAND TOTAL			NONE					58

## 700. CANADIAN MILEAGE OPERATED AT THE CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1		106	10		7	5	34	162	1
2	1J	1/2	4						4	2
3		TOTAL CLASS 1	110	10	0	7	5	34	166	3
4	2		4				1	5	10	4
5	5		76	2		7	6	11	102	5
57		GRAND TOTAL CANADIAN MILES	190	12	0	14	12	50	278	57

Note: Canadian mileage is included in schedule 700.

## 702. MILES OF ROAD AT CLOSE OF YEAR - BY STATES AND TERRITORIES (SINGLE TRACK)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's proportion of road jointly owned, not operated, should be shown in column (h), as may be appropriate. Mileage which has been permanently abandoned should not be included in column (h). Mileage should be reported to the nearest WHOLE mile adjusted to accord with footings; i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

Line No.	Cross Check	State or territory (a)	MILES OF ROAD OPERATED BY RESPONDENT								New line constructed during year (i)	Line No.
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)			
1		Alabama	459				32	491			1	
2		Arkansas	208					208		56	2	
3		California	99					1	100		3	
4		Colorado	585					125	710		4	
5		Florida	44						44		5	
6		Idaho	366					1	367	33	6	
7		Illinois	1,053					104	1,157		7	
8		Iowa	540		100	6		66	712		8	
9		Kansas	560					40	600		9	
10		Kentucky	0					13	13		10	
11		Minnesota	1,842		36			298	2,176	4	11	
12		Mississippi	179						179		12	
13		Missouri	1,494					31	1,525		13	
14		Montana	2,173			78		34	2,285	474	14	
15		Nebraska	2,299					2	2,301		15	
16		New Mexico	83						83		16	
17		North Dakota	2,339			103		55	2,497	650	17	
18		Oklahoma	798					61	859	347	18	
19		Oregon	520					129	649		19	
20		South Dakota	298		209	461		13	981		20	
21		Tennessee	16						16		21	
22		Texas	990			11		255	1,256	16	22	
23		Washington	2,301		48			224	2,573		23	
24		Wisconsin	267					7	274		24	
25		Wyoming	913					53	966		25	
26		British Columbia	108					9	117		26	
27		Manitoba	0	4				69	73		27	
28											28	
29											29	
30											30	
31											31	
32		TOTAL MILEAGE (single track)	20,534	4	393	659	1,622	23,212	1,580		5	32



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (f). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (f).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g., boosters, slugs, etc. For reporting purposes, indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "auxiliary units."
7. Column (k) should show aggregate capacity for all units reported in column (f), as follows: For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes). Exclude capacity data for steam locomotives. For passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.
8. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.
9. Cross-checks
 

Schedule 710	Schedule 710
Line 5, column (f)	= Line 11, column (f)
Line 6, column (f)	= Line 12, column (f)
Line 7, column (f)	= Line 13, column (f)
Line 8, column (f)	= Line 14, column (f)
Line 9, column (f)	= Line 15, column (f)
Line 10, column (f)	= Line 16, column (f)

When data appear in column (f) lines 1 thr 8, column (k) should have data on same lines.

When data appear in columns (k) or (f) lines 36 thr 53, and 55, column (m) should have data on same lines.

710. INVENTORY OF EQUIPMENT										
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS										
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units at Close of Year		
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)	Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)
										Aggregate capacity of units reported in col. (i) (see Ins. 7) (k)
1		Locomotive Units	1,826		50	67	55	142	573	1,856
2		Diesel-freight units	25							5,347,687
3		Diesel-passenger units	280			3	2	17	240	25
4		Diesel-multiple purpose units	198						8	248
5		Diesel-switching units	2,309		50	70	57	159	198	425,716
6		TOTAL (lines 1 to 4)							1,011	245,704
7		Electric-locomotives							1,316	6,079,107
8		Other self-powered units								
9		TOTAL (lines 5, 6 and 7)	2,309		50	70	57	159	1,011	2,327
10		Auxiliary units								N/A
		TOTAL LOCOMOTIVE UNITS								
			2,309		50	70	57	159	1,011	2,327
										N/A

\* Leased from West Suburban Mass Transit District, a public authority, and used solely for commuter service between Chicago and Aurora, Illinois.

### DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1965 (b)	During Calendar Year				TOTAL (f)	Line No.
				Between Jan. 1, 1965 and Dec. 31, 1969 (c)	Between Jan. 1, 1970 and Dec. 31, 1974 (d)	Between Jan. 1, 1975 and Dec. 31, 1979 (e)	Between Jan. 1, 1980 and Dec. 31, 1985 (f)		
11		Diesel	298	57	494	739	518	16	11
12		Electric						82	12
13		Other self-powered units							13
14		TOTAL (lines 11 to 13)	298	57	494	739	518	16	14
15		Auxiliary units							15
16		TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	298	57	494	739	518	16	16
								82	123
								2,327	2,327

SEE REVENUE PAGE 78, Attached

710. INVENTORY OF EQUIPMENT														
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					
				Units installed			Owned and used (h)		Leased from others (i)	Total in service of respondent (col. (h) & (i)) (j)	Aggregate capacity of units reported in col. (j) (see Ins. 7) (k)	Leased to others (l)	Line No.	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)								All other units including reclassification and second hand units purchased or leased from others (f)
1		Locomotive Units	1,826		50	67	55	142	573	1,283	1,856	(H.P.)		1
2		Diesel-freight units	25							25	25	60,000		2
3		Diesel-passenger units	280			3	2	17	240	8	248	425,716		3
4		Diesel-multiple purpose units	198						198		198	245,704		4
5	*	Diesel-switching units	2,309		50	70	57	159	1,011	1,316	2,327	6,079,107		5
6	*	TOTAL (lines 1 to 4)												6
7	*	Electric-locomotives												7
8	*	Other self-powered units												8
9	*	TOTAL (lines 5, 6 and 7)	2,309		50	70	57	159	1,011	1,316	2,327	6,079,107		9
		Auxiliary units										N/A		
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2,309		50	70	57	159	1,011	1,316	2,327	N/A		10

\* Leased from West Suburban Mass Transit District, a public authority, and used solely for commuter service between Chicago and Aurora, Illinois.

### DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING

Line No.	Cross Check	Type or design of units (a)	During Calendar Year										TOTAL (l)	Line No.
			Before Jan. 1, 1970 (b)	Between Jan. 1, 1970 and Dec. 31, 1974 (c)	Between Jan. 1, 1975 and Dec. 31, 1979 (d)	Between Jan. 1, 1980 and Dec. 31, 1984 (e)	Between Jan. 1, 1985 and Dec. 31, 1989 (f)	1990 (g)	1991 (h)	1992 (i)	1993 (j)	1994 (k)		
11	•	Diesel	355	494	739	465	151	123					2,327	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	TOTAL (lines 11 to 13)	355	494	739	465	151	123					2,327	14
15	•	Auxiliary units												15
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	355	494	739	465	151	123	N/A	N/A	N/A	N/A	2,327	16

710. INVENTORY OF EQUIPMENT													
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS													
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)		Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)	141							141 *	141	20,168	17
18		Combined cars (All class C, except CSB)											18
19		Parlor cars (PBC, PC, PL, PO)											19
20		Sleeping cars (PS, PT, PAS, PDS)											20
21		Dining grill and tavern cars (All class D, PD)										N/A	21
22		Non-passenger-carrying cars (All class B, CSB, M, PSA, IA)										N/A	22
23		TOTAL (lines 17 to 22)	141							141 *	141	20,168	23
24		Self-Propelled Electric passenger cars (EP, ET)											24
25		Electric combined cars (EC)											25
26		Internal combustion rail motorcars (ED, EG)											26
27		Other self-propelled cars (Specify types)											27
28		TOTAL (lines 24 to 27)											28
29		TOTAL (lines 23 to 28)	141							141	141	20,168	29
30		COMPANY SERVICE CARS Business cars (PV)	10				3			13	13	N/A	30
31		Board outfit cars (MWX)	850					47	803		803	N/A	31
32		Derrick and snow removal cars (MWU, MWV, MWW, MWK)	126				2	29	99		99	N/A	32
33		Dump and ballast cars (MWB, MWD)	1,680				2	58	1,624		1,624	N/A	33
34		Other maintenance and service equipment cars	3,377				73	102	3,348		3,348	N/A	34
35		TOTAL (lines 30 to 34)	6,043				80	236	5,887		5,887	N/A	35

\* Leased from West Suburban Mass Transit, a public authority, and used solely for commuter service between Chicago and Aurora, Illinois.

\* Leased from West Suburban Mass Transit, a public authority, and used solely for commuter service between Chicago and Aurora, Illinois.

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i). Units rented from others for a period less than one year should not be included in column (j).

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units Installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FREIGHT TRAIN CARS							
36		Plain box cars - 40' (B1__, B2__)	631						36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5__, B6__, B7__, B8__)	4,799					293	37
38		Equipped box cars (All Code A, Except A_5_)	5,000			120		174	38
39		Plain gondola cars (All Codes G & J_1, J_2, J_3, and J_4)	3,913			240		32	39
40		Equipped gondola cars (All Code E)	2,100			50		55	40
41		Covered hopper cars (All Code C_1, C_2, C_3, C_4)	25,305			1,000		222	41
42		Open top hopper cars-general service (All Code H)	8,196					135	42
43		Open top hopper cars-special service (All codes J--O, and All Code K)	1,799						43
44		Refrigerator cars-mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	1,765					50	44
45		Refrigerator cars-non-mechanical (R_0_, R_1_, R_2_)	2,397	138				4	45
46		Flat cars-TOFC/COFC (All Codes P, Q & S, Except Q8__)	36					20	46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F10_, F20_, F30_)	382					16	48
49		Flat cars-other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_8_, F40_)	3,651					8	49
50		Tank cars-under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5, Except T000)							50
51		Tank cars-22,000 gallons and over (T_6, T_7, T_8, T_9)	189						51
52		All other freight cars (A_5_, F_7_, All Code L and Q8_) 371-376, 471-476 and Q8--)	193	683		4		17	52
53		TOTAL (lines 36 to 52)	60,356	821		1,414		1,026	53
54		Caboose(All Code M-930)	N/A	601				1	54
55		TOTAL (lines 53, 54)	60,356	1,422		1,414		1,027	55

## 710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l) as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see Ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		270	3	358	361		19,659		36
37		456	1,789	2,847	4,636		341,499		37
38		427	4,390	477	4,867		383,323		38
39		218	3,529	438	3,967		366,328		39
40		27	1,918	260	2,178		207,257		40
41		1,069	17,507	7,951	25,458		2,494,403		41
42		225	7,049	1,057	8,106		796,891		42
43		36	1,222	541	1,763		163,783		43
44		16	1,702	97	1,799		119,683		44
45		225	2,141	173	2,249	65	171,790		45
46			27	29	56		4,203		46
47									47
48		36	362		362		20,826		48
49		106	3,546	7	3,553		293,181		49
50									50
51		1	188		188		17,946		51
52		255	638	4	286	356	50,489	118	52
53		3,367	46,011	14,239	59,829	421	5,451,261	118	53
54		28	574		N/A	574	N/A		54
55		3,395	46,585	14,239	59,829	995	5,451,261	118	55

## 710. INVENTORY OF EQUIPMENT - Continued

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem	All others	Units installed				
					New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels (Tugboats, car ferries, etc.)	N/A						56
57		Non-self-propelled vessels (Car floats, lighters, etc.)	N/A	2					57
58		TOTAL (lines 56 and 57)	N/A	2					58
HIGHWAY REVENUE EQUIPMENT									
59		Chasis Z1__, Z67_, Z68_, Z69_		326					59
60		Dry van U2__, Z__, Z6_, 1-6	879						60
61		Flat bed U3__, Z3_							61
62		Open bed U4__, Z4_							62
63		Mechanical refrigerator U5__, Z5_							63
64		Bulk U0__, Z0_							64
65		Insulated U7__, Z7_	149						65
66		Tank 1 Z0__, U6_							66
67		Other trailer and container (Special equipped dry van U9__, Z8_, Z9_)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1,028	326					70

## NOTES AND REMARKS

1 Must have fitting code "CN" to qualify for tank otherwise it is a bulk hopper.

## 710. INVENTORY OF EQUIPMENT - Continued

## UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58			2		N/A	2			58
			2		N/A	2			
59		8	318			318	9,091		59
60		406	256	222	478		11,851		60
61									61
62									62
63									63
64									64
65		32	117		117		2,794		65
66									66
67									67
68									68
69									69
70		446	691	222	595	318	23,736		70

## NOTES AND REMARKS



**710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR**  
(Dollars in Thousands)

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S) including units acquired through capitalized leases (L).

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 710. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, such as multiple-purpose diesel locomotive A units (B-B), 2500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO), steel boxcars-special service (XAP), etc. For TOFC/COFC show type of equipment as enumerated in Schedule 710.

3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.

4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.

5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger-train cars and company service cars and columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the respondent's accounts. The term "new" as used herein shall mean a unit or units placed in service for the first time on any railroad.

6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Work Equipment					1
2						2
3	Locomotive Cranes					3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL		N/A		N/A	25
<b>REBUILT UNITS</b>						
26	Locomotives:					26
27						27
28	GP-35-E DFA 2300HP Leased	31	3,948	-	C	28
29	GP-35-M DFA 2300HP Leased	6	784	-	C	29
30	GP-35-V DFA 2300HP Leased	25	3,184	-	C	30
31						31
32	GP-20-C DFA 2000HP Leased	5	635	-	C	32
33						33
34	SD-9 DMA 1750 HP Leased	3	542	-	C	34
35						35
36						36
37						37
38	TOTAL	70	N/A		N/A	38
39	GRAND TOTAL	70	N/A		N/A	39

## GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, AND 726

1. For purposes of these schedules, the track categories are defined as follows:

Track category 1

- A - Freight density of 20 million or more gross ton miles per track mile per year (include passing tracks, turnouts and crossovers)
- B - Freight density of less than 20 million gross ton miles per track mile per year, but at least 5 million (include passing tracks, turnouts and crossovers)
- C - Freight density of less than 5 million gross ton miles per track mile per year, but at least 1 million (include passing tracks, turnouts and crossovers)
- D - Freight density of less than 1 million gross ton miles per year (include passing tracks, turnouts and crossovers)
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate).
- F - Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.

Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.

- 2. This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).
- 3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
- 4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

## 720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.

Line No.	Track Category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	10,719	38.36	55.60	37.3	1
2	B	5,149	11.77	52.25	14.0	2
3	C	3,087	2.43	37.75	62.3	3
4	D	6,927	0.35	26.50	38.5	4
5	E	6,200	xxxxxxx	N/A	N/A	5
6	TOTAL	32,082	17.69	44.87	152.1	6
7		4,650	xxxxxxx	xxxxx	8.3	7
8	Potential abandonments	1,185	N/A	N/A	N/A	8

\*To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

## 721. TIES LAID IN REPLACEMENT

1. Furnish the requested information concerning ties laid in replacement.
2. In column (f), report the total board feet of switch and bridge ties laid in replacement.
3. The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general conditions of the tracks. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 9, the average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

LINE NO.	Track Category (a)	Number of cross-ties laid in replacement										Total (f)	Switch and bridge ties (board feet) (i)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	LINE NO.
		New Ties					Second-hand ties								
		Wooden		Concrete		Other (e)	Wooden		Untreated (g)	Other (h)	Total (i)				
		Treated (b)	Untreated (c)	(d)	(f)		(g)	(h)							
1 A		549,304	-	645,902	-	-	64,917	-	-	1,260,123	2,080,233	N/A	1		
2 B		258,374	-	45,234	-	-	110,305	-	-	413,913	1,286,669	N/A	2		
3 C		51,347	-	-	-	-	43,376	-	-	94,723	375,868	N/A	3		
4 D		30,390	-	-	-	-	50,839	-	-	81,329	273,498	N/A	4		
5 E		71,340	-	-	-	-	99,633	-	-	171,173	1,564,964	N/A	5		
6	TOTAL	960,755	-	691,136	-	-	369,370	-	-	2,021,261	5,561,230	N/A	6		
7 F		2,099	-	-	-	-	21,811	-	-	23,910	11,739	N/A	7		
8	Potential abandonments	86	-	-	-	-	568	-	-	654	567	N/A	8		

Average cost per cross-tie \$ 21.05 and switch-tie (MBM) \$ 513.56

9. Average cost per cross-tie \$ 21.05 and switch-tie (MBM) \$ 513.56

# 722. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS (Dollars in Thousands)

Give particulars of ties laid during the year in new construction during the year.

In column (a) classify the ties as follows:

U - Wooden ties untreated when applied.

T - Wooden ties treated before application.

S - Ties other than wooden (steel, concrete, etc.). Indicate type in column (h).

Report new and second-hand (relay) ties separately, indicating in column (h) which ties are new.

In columns (d) and (g) show the total cost, including transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply, storage, and seasoning yard. In the case of treated ties, also show the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule.

Line No.	Class of ties of ties applied	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks	Line No.
		Total number	Average cost per tie	Total cost of crossties laid in new tracks during year	Number of feet (board measure) laid in tracks	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in new tracks during year		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
1	T	31,970	12.94	413	82,266	1,045.39	86	New	1
2	T	6,220	8.52	53				Second Hand	2
3	S	3,572	31.35	112				New	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	41,762		578	82,266		86		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 9.99								
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid 5.76								

## 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.

2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

LINE NO.	Track category	Miles of rail laid in replacement (rail-m)						Total		Percent of spot maintenance	LINE NO.
		New Rail			Relay rail		Welded rail	Bolted rail			
		Welded rail	Bolted rail	Welded rail	Bolted rail						
						(b)			(c)		
1	A	490.03	46.13	31.78	21.84	521.81	67.97	N/A	1		
2	B	21.33	19.80	268.83	20.01	290.16	39.81	N/A	2		
3	C	2.08	4.19	79.95	4.81	82.03	9.00	N/A	3		
4	D	0.24	4.32	59.89	28.46	60.13	32.78	N/A	4		
5	E	5.82	8.07	59.14	22.85	64.96	30.92	N/A	5		
6	TOTAL	519.50	82.51	499.59	97.97	1,019.09	180.48	N/A	6		
7	F	37.99	0.35	1.06	0.28	39.05	0.63	N/A	7		
8	Potential Abandonments	-	0.13	-	-	-	0.13	N/A	8		
9	Average cost of new and relay rail laid in replacement per gross ton \$ 593.41 new and \$ 86.37 relay.										9

(1) Track miles of welded rail installed this year - 611.14.

(2) Total system track miles of welded rail to date - 14,613.14.

## 724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

(Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track.

In column (a) classify the kind of rail applied as follows:

- (1) New steel rails, Bessemer process
- (2) New steel rails, open-hearth process
- (3) New rails, special alloy (describe more fully in a footnote)
- (4) Relay rails

2. Returns in columns (c) and (g) should be reported in WHOLE numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more should be counted as one.

3. The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks and of train service in connection with the distribution of the rail should not be included in this schedule.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS					Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)		
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)				
1	2	115	349	177	506.47	115	183	93	509.48	1	
2	2	132	307	169	549.91	132	44	25	579.40	2	
3	2	136	16	8	471.28	-	-	-	-	3	
4	4	90	22	2	91.68	-	-	-	-	4	
5	4	-	-	-	-	100	41	3	82.21	5	
6	4	-	-	-	-	110	228	19	81.44	6	
7	4	112	523	47	89.82	112	165	15	88.96	7	
8	4	115	142	14	98.83	115	158	13	81.95	8	
9	4	132	885	90	101.18	132	392	24	82.00	9	
10	4	-	-	-	-	136	7	1	88.66	10	
11										11	
12										12	
13										13	
14										14	
15										15	
16										16	
17										17	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A	2,244	507		N/A	1,218	193		33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									9.99 34	
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									5.76 35	
36	Track-miles of welded rail installed on system this year 2.73 : total to date 865.79									36	

## 725. WEIGHT OF RAIL

Give the particulars called for below concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	(Pounds)				
1	52	23.77			1
2	56	187.65			2
3	60	36.89			3
4	65	54.66			4
5	66	181.82			5
6	67	2.61			6
7	68	87.42			7
8	70	112.00			8
9	72	270.34			9
10	75	557.33			10
11	76	13.84			11
12	77	187.17			12
13	80	96.14			13
14	85	1,357.34			14
15	90	4,396.77			15
16	100	710.60			16
17	105	4.22			17
18	110	498.38			18
19	112	4,516.37			19
20	115	4,701.59			20
21	119	7.08			21
22	129	460.99			22
23	130	15.32			23
24	131	267.00			24
25	132	8,909.36			25
26	133	44.56			26
27	136	788.98			27
28	140	1.86			28
29	155	1.55			29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40	TOTAL	28,493.61			40

## 726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.  
 2. In columns (d), (e), (g), and (i) give the percentage of replacements to units of property in each track category at year end.

Line No.	Track category (a)	Ties			Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced	Crosstie	Percent replaced	Miles of rail replaced (rail miles)	Percent replaced		Miles surfaced	Percent surfaced	
		Crossties (b)	Switch and bridge ties (board feet) (c)	Switch and bridge ties (board feet) (d)				(f)		
1	A	1,260,123	2,060,233	N/A	590	5.50	2,144,234	3,590.89	33.50	1
2	B	413,913	1,286,869	N/A	330	6.41	763,554	1,022.19	19.85	2
3	C	94,723	375,868	N/A	91	2.95	202,374	582.93	18.88	3
4	D	81,329	273,496	N/A	93	1.34	211,859	335.97	4.95	4
5	E	171,173	1,584,964	N/A	96	1.55	148,489	1,587.41	25.60	5
6	TOTAL	2,021,261	5,561,230	N/A	1,200	3.74	3,468,310	7,119.39	22.19	6
7	F	23,910	11,739	N/A	40	0.86	30,933	2,048.39	44.04	7
8	Potential Abandonments	654	567	N/A	-	-	12,016	-	-	8

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel		Line No.
		Diesel oil (gallons) (b)		
1	Freight	558,348,357	1	
2	Passenger	12,437	2	
3	Yard Switching	33,860,237	3	
4	TOTAL	592,221,031	4	
5	COST OF FUEL \$(000)	\$424,437	5	
6	Work Train	401,494	6	



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

Unit Train, Way Train, and Through Train data under Items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar records. Unit train service is a specialized scheduled shuttle type service in equipment (Railroad or privately owned) dedicated to such service, moving between origin and destination. The applicable tariffs and/or contracts generally require that a specific minimum tonnage or quantity of carloads be tendered as a unit for shipment on one bill of lading or other shipping document in a solid train for movement between origin and destination. Such tariffs and/or contracts generally contain restricted detention provisions and are subject to time-volume requirements which reflect the approximate capacity of the unit trains for the state period. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include Unit Train statistics in Way and Through Train statistics. A Work Train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for Work Trains should be reported under Item 11 only, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes I, K, and L.

(A) Report miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings.

(B) A train-mile is the movement of a train a distance of 1 mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as 1 mile. Train Miles-Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

(C) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive.

(D) A locomotive is self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit a distance of 1 mile under its own power. Include miles made by all locomotive units. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

(E) All locomotives unit-miles in road service shall be based on the actual distance run between terminals and/or stations. Follow instructions (B) regarding fractions and official time tables for computing locomotive-miles.

(F) Train switching locomotive-miles shall be computed at the rate of 6 miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and way stations.

(G) Yard switching locomotive-miles shall be computed at the rate of 6 miles per hour for the time actually engaged in yard switching service. Include miles allowed to yard locomotives for switching service in yards where regular switching service is maintained and in terminal switching and transfer service.

(H) Use car designations shown in Schedule 710. Under Railroad Owned and Leased cars, Items 4-01 and 4-11, report both foreign cars and respondents' own cars while on the line of the respondent railroad. In Items 4-13 and 4-15 report the private-line categories, miles for private-line cars (whether or not under railroad control) and shipper-owned cars. A car-mile is a movement of a unit of car equipment a distance of 1 mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars other than reporting carrier as sleeping car-miles in Item 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

(I) Exclude from Item 4-01, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. If the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment.

(J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; and miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 pounds. Item 6-01 includes weight of all locomotive units moved 1 mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (car and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each head-end car.

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude i.c.l. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the Ton-Miles reported on Form CBS.

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals, including trains switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755-Concluded

(N) Yard switching hours are hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including terminal switching and transfer service in connection with the transportation of revenue and incidentally of company freight. Hours in yard switching are independent of the number of locomotives used.

(O) Work-train miles include the miles run by trains engaged in company service such as official inspection; inspection trains for railway Commissioners for which no revenue is received; trains running special with fire apparatus to save carrier's property from destruction; trains run for transporting company material; trains run for distributing material and supplies for use in connection with operations; and all other trains used in work-train services. Exclude miles run by locomotives while engaged incidentally in switching company materials in company shops or material yards in connection with regular yard switching service or in switching equipment for repairs between yards and shops.

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination points, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four; two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

(Q) Report vehicle (TOFC trailers/containers, automobiles and trucks) loaded and unloaded to and from TOFC and multiple level freight cars when the work is performed at the railroad's expense.

(R) Report the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroads' expense. (Performed at railroads' expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

(S) Report under Marine Terminals, Item 16, the tons loaded onto and unloaded from marine vessels at the expense of the reporting railroad.

(T) Report the total number of foreign per diem cars on line at end of year. Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

Carriers will be governed by local conditions in determining whether a car at an interchange point should be considered "on line." Unserviceable cars include cars on repair tracks undergoing or awaiting repairs. They include cars on repair tracks repaired and awaiting switching, cars on repair tracks undergoing or awaiting repairs switching, cars awaiting movement to repair tracks held in train yard (excluding cars which are to be repaired in train yard without loss of time), car moving empty in trains en route to shop, and cars stored awaiting disposition.

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count surplus cars shall include cars assembled in advance to meet loading requirements of more than one day; cars which have not been moved because of infrequent train service as on branch lines; cars set aside or stored for special or future loading, such as perishables, grain, autos, rough freight, etc.; and cars stored because of seasonal decline in traffic, such as coal cars, ore cars, etc. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, or cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading, (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position, and (3) physical switching onto tracks at a freighthouse, pier, etc., for the purpose of being loaded.

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	23,212	38	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	42,248,654	XXXXXX	2
3		2-02 Way Trains	4,980,579	XXXXXX	3
4		2-03 Through Trains	27,614,002	815,259	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	74,843,235	815,259	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	74,843,235	815,259	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	130,898,325	XXXXXX	8
9		3-02 Way Trains	9,944,471	XXXXXX	9
10		3-03 Through Trains	77,138,635	841,124	10
11		3-04 TOTAL (lines 8-10)	217,981,431	841,124	11
12		3-11 Train Switching (F)	5,039,759	XXXXXX	12
13		3-21 Yard Switching (G)	8,852,550	15,267	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	231,873,740	856,391	14
		4. Freight Car-Miles (Thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box - Plain 40-Foot	224	XXXXXX	15
16		4-011 Box - Plain 50-Foot and Longer	125,691	XXXXXX	16
17		4-012 Box - Equipped	99,600	XXXXXX	17
18		4-013 Gondola - Plain	84,998	XXXXXX	18
19		4-014 Gondola - Equipped	41,169	XXXXXX	19
20		4-015 Hopper - Covered	331,568	XXXXXX	20
21		4-016 Hopper - Open Top - General Service	260,414	XXXXXX	21
22		4-017 Hopper - Open Top - Special Service	31,827	XXXXXX	22
23		4-018 Refrigerator - Mechanical	27,566	XXXXXX	23
24		4-019 Refrigerator - Non-Mechanical	46,842	XXXXXX	24
25		4-020 Flat - TOFC/COFC	69,540	XXXXXX	25
26		4-021 Flat - Multi-Level	5,756	XXXXXX	26
27		4-022 Flat - General Service	1,994	XXXXXX	27
28		4-023 Flat - All Other	71,901	XXXXXX	28
29		4-024 All Other Car Types - Total	9,235	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,208,325	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars - Empty	XXXXXX	XXXXXX	
31		4-110 Box - Plain 40-Foot	439	XXXXXX	31
32		4-111 Box - Plain 50-Foot	67,391	XXXXXX	32
33		4-112 Box - Equipped	81,573	XXXXXX	33
34		4-113 Gondola - Plain	74,164	XXXXXX	34
35		4-114 Gondola - Equipped	39,303	XXXXXX	35
36		4-115 Hopper - Covered	298,343	XXXXXX	36
37		4-116 Hopper - Open Top - General Service	260,463	XXXXXX	37
38		4-117 Hopper - Open Top - Special Service	32,660	XXXXXX	38
39		4-118 Refrigerator - Mechanical	22,042	XXXXXX	39
40		4-119 Refrigerator - Non-Mechanical	30,572	XXXXXX	40
41		4-120 Flat - TOFC/COFC	4,587	XXXXXX	41
42		4-121 Flat - Multi-Level	3,965	XXXXXX	42
43		4-122 Flat - General Service	2,081	XXXXXX	43
44		4-123 Flat - All Other	66,338	XXXXXX	44
45		4-124 All Other Car Types	7,903	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	991,824	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box - Plain 40-Foot	0	XXXXXX	47
48		4-131 Box - Plain 50-Foot and Longer	17,639	XXXXXX	48
49		4-132 Box - Equipped	0	XXXXXX	49
50		4-133 Gondola - Plain	1,535	XXXXXX	50
51		4-134 Gondola - Equipped	25	XXXXXX	51
52		4-135 Hopper - Covered	40,837	XXXXXX	52
53		4-136 Hopper - Open Top - General Service	364	XXXXXX	53
54		4-137 Hopper - Open Top - Special Service	100	XXXXXX	54
55		4-138 Refrigerator - Mechanical	4,490	XXXXXX	55
56		4-139 Refrigerator - Non-Mechanical	6,894	XXXXXX	56
57		4-140 Flat - TOFC/COFC	477,980	XXXXXX	57
58		4-141 Flat - Multi-Level	74,543	XXXXXX	58
59		4-142 Flat - General Service	457	XXXXXX	59
60		4-143 Flat - All Other	31,497	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	28,474	XXXXXX	61
62		4-145 Tank - 22,000 Gallons and Over	33,506	XXXXXX	62
63		4-146 All Other Car Types	249	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	718,590	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box - Plain 40-Foot	0	XXXXXX	65
66		4-151 Box - Plain 50-Foot and Longer	4,647	XXXXXX	66
67		4-152 Box - Equipped	7	XXXXXX	67
68		4-153 Gondola - Plain	965	XXXXXX	68
69		4-154 Gondola - Equipped	31	XXXXXX	69
70		4-155 Hopper - Covered	68,967	XXXXXX	70
71		4-156 Hopper - Open Top - General Service	822	XXXXXX	71
72		4-157 Hopper - Open Top - Special Service	677	XXXXXX	72
73		4-158 Refrigerator - Mechanical	3,152	XXXXXX	73
74		4-159 Refrigerator - Non-Mechanical	7,180	XXXXXX	74
75		4-160 Flat - TOFC/COFC	14,474	XXXXXX	75
76		4-161 Flat - Multi-Level	42,653	XXXXXX	76
77		4-162 Flat - General Service	530	XXXXXX	77
78		4-163 Flat - All Other	25,610	XXXXXX	78
79		4-164 Tank - Under 22,000 Gallons	76,822	XXXXXX	79
80		4-165 Tank - 22,000 Gallon and Over	53,561	XXXXXX	80
81		4-166 All Other Car Types	421	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	300,519	XXXXXX	82
83		4-17 Work Equip. and Co. Freight Car-Miles	3,137	XXXXXX	83
84		4-18 No Payment Car-Miles (I) 1	2,001,117	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	3,288,495	XXXXXX	85
86		4-192 Way Trains	114,559	XXXXXX	86
87		4-193 Through Trains	1,820,458	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	5,223,512	XXXXXX	88
89		4-20 Caboose Miles	22,629	XXXXXX	89

1. Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ by roadrailer reported above.

Note: Line 88 total car miles is equal to the sum of lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on Lines 83 and 84 are to be allocated to Lines 85, 86 and 87 and included in the total shown on Line 88.

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	36,726,283	138,785	98
		6-02 Freight Trains Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	268,620,620	XXXXXX	99
100		6-021 Way Trains	8,256,901	XXXXXX	100
101		6-022 Through Trains	130,982,507	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	1,474	313,023	102
103		6-04 Non-Revenue	2,784,474	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	447,372,259	451,808	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	305,730	XXXXXX	105
106		7-02 Non-Revenue	4,280	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	310,010	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue - Road Service	234,291,000	XXXXXX	108
109		8-02 Revenue - Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	234,291,000	XXXXXX	110
111		8-04 Non-Revenue - Road Service	1,760,184	XXXXXX	111
112		8-05 Non-Revenue - Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	1,760,184	XXXXXX	113
		8-07 TOTAL - REVENUE AND NON-REVENUE (lines 110, 113)	236,051,184	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,812,149	XXXXXX	115
116		9-02 Train Switching	288,537	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,475,425	XXXXXX	117
		11. Train - Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	218,223	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	2,727,522	XXXXXX	120
121		12-02 Way Trains	1,235,152	XXXXXX	121
122		12-03 Through Trains	3,441,658	XXXXXX	122
		13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	757,783	XXXXXX	123
		14. Multi-Level Cars - No. of Motor Vehicles Loaded and Unloaded (Q)	0	XXXXXX	124
		15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)	240,409	XXXXXX	125
		16. Revenue Tons - Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals - Coal	12,222,648	XXXXXX	126
127		16-02 Marine Terminals - Ore	12,674,973	XXXXXX	127
128		16-03 Marine Terminals - Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	24,897,621	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Lines (T)	XXXXXX	XXXXXX	
130		17-01 Servicable	17,363	XXXXXX	130
131		17-02 Unservicable	302	XXXXXX	131
132		17-03 Surplus	865	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	18,530	XXXXXX	133

## VERIFICATION

The foregoing report shall be verified by the oath of the officer having control of the accounting of the respondent. This report shall also be verified by the oath of the president or other chief officer of the respondent, unless the respondent states that such officer has no control over the respondent's accounting and reporting.

## OATH

(To be made by the officer having control of the accounting of the respondent)

State of Texas

County of Tarrant

Don S. Snyder makes oath and says that he is Vice President - Controller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Burlington Northern Railroad Company  
(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including

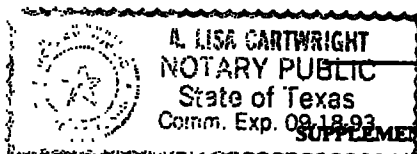
January 1, 19 90 to and including December 31, 19 90

Don S. Snyder  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and  
country above named, this 15th day of March 19 91

My commission expires 9-18-93

Use an  
L.S.  
impression seal



A. Lisa Cartwright  
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH  
(By the president or other chief officer of the respondent)

State of Texas

County of Tarrant

Gerald Grinstein makes oath and says that he is Chairman, President, and Chief  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Burlington Northern Railroad Company Executive Officer  
(Insert here the exact legal title or name of the respondent)

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including

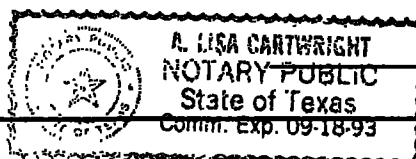
January 1, 19 90 to and including December 31, 19 90

Gerald Grinstein  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and  
country above named, this 15th day of March 19 91

My commission expires 9-18-93

Use an  
L.S.  
impression seal



A. Lisa Cartwright  
(Signature of officer authorized to administer oaths)





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Road Initials:

Year 1990

**250—CONSOLIDATED INFORMATION  
FOR REVENUE ADEQUACY DETERMINATION**  
(Dollars in Thousands)

Line No.	Item (a)	Beginning of year (b)	End of year (c)
	<b>Adjusted Net Railway Operating Income For Reporting Entity</b>		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity	N/A	417,048
2	Add: Interest Income from Working Capital Allowance—Cash Portion		199
3	Income Taxes Associated with Non-Rail Income and Deductions		4,110
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		421,357
	<b>Adjusted Investment in Railroad Property for Reporting Entity</b>		
6	Combined Investment in Railroad Property Used in Transportation Service	4,999,458	4,995,556
7	Less: Interest During Construction	17	-
8	Other Elements of Investment (if debit balance)	-	-
9	Add: Net Rail Assets of Rail-Related Affiliates	3,740	84,878
10	Working Capital Allowance	164,579	128,128
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	5,167,760	5,208,562
12	Less: Accumulated Deferred Income Tax Credits	1,330,109	1,355,397
13	Net Investment Base (Line 11 - 12)	3,837,651	3,853,165

In the space provided, please list all railroads and rail-related affiliated companies which are being reported in this consolidation, along with the nature of the business for each company.

Name of Affiliate	Nature of Business
Burlington Northern Railroad Company Western Fruit Express Co. Burlington Northern Dock Corp. Burlington Northern Worldwide Inc. BN Leasing Corporation	Railroad Transportation Railroad Refrigerated Cars Taconite Dock Facility Worldwide Transportation Leasing of Railroad related property and equipment

# SCHEDULE 250 - PART B

## Determination of Nonrail Taxes

This table is designed to facilitate the calculation of taxes that are not rail-related, the amount to be reported on Schedule 250, Line 3.

### Part I - DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/CONSOLIDATED RAILROADS (EXCLUDES ALL RAIL-RELATED AFFILIATES)

(1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined /consolidated amounts for all items listed below for all railroads in the reporting entity.

Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46 adjusted to include all railroads in the reporting entity.....	452,845
- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity.....	58
- Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend).....	338
	452,449
= Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below.....	

(2) Determine Combined/Consolidated Adjusted Pre-tax NROI for all railroads in the reporting entity  
Combined/Consolidated Pre-tax NROI for the entire entity, which equals the amount shown on  
Schedule 250, Line 1.....

	417,048
+ Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes <u>both</u> Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes.....	170,217
+ Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2 for all railroads in the reporting entity.....	199
+ Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22 for all railroads in the reporting entity.....	-
- Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42 for all railroads in the reporting entity.....	143,377
- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).....	-
	444,087
= Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in Item (3) below.....	
	98.15

(3) Calculate the railroad-related tax ratio : "B/A".....

(4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the  
Nonrailroad-related tax ratio.....

1.85

(5) Compute the nonrailroad portion of the total provisions for taxes. This equals:

The Nonrailroad-related tax ratio (Item (4) above) times the total current income taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity.....	2,012
+ Any non-rail portion of deferred taxes (Account 557) which may exist for all railroads in the reporting entity.....	2,098
Equals Total income taxes on nonrailroad income for all railroads in the reporting entity.....	4,110

PART II-DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS)

(6) This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies.....

PART III - DETERMINE TOTAL NONRAILROAD-RELATED TAXES

(7) This is determined as follows:

Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above)....	4,110
+ Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above).....	-
Equals Total nonrailroad-related taxes (This amount should be transferred to Schedule 250, Part A, Line 3)...	4,110