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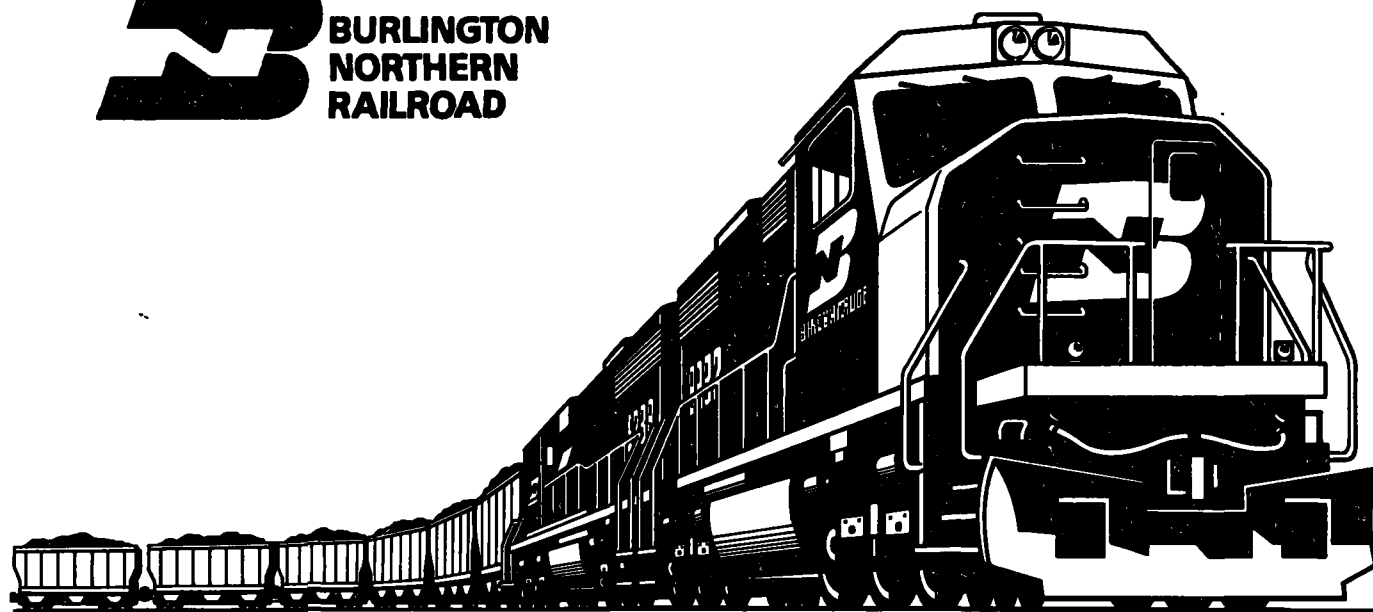
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annual report

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CLASS I RAILROADS



to the
Interstate Commerce Commission

For the year ended December 31, 1992

ANNUAL REPORT

OF

BURLINGTON NORTHERN RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1992

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

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

TABLE OF CONTENTS

	SCHEDULE NO	PAGE		SCHEDULE NO	PAGE
Schedules Omitted by Respondent	A	1	Supporting Schedule—Road	416	58
Identity of Respondent	B	2	Specialized Service Subschedule—Transportation	417	60
Voting Powers and Elections	C	3	Supporting Schedule—Capital Leases	418	61
Comparative Statement of Financial Position	200	5	Analysis of Taxes	450	63
Results of Operations	210	16	Items in Selected Income and Retained Earnings		
Retained Earnings—Unappropriated	220	19	Accounts for the Year	460	65
Capital Stock	230	20	Guaranties and Suretyships	501	66
Statement of Changes in Financial Position	240	21	Compensating Balances and Short-Term Borrowing		
Working Capital Information	245	23	Arrangements	502	67
Investments and Advances Affiliated Companies	310	26	Separation of Debtholdings between Road Property and		
Investments in Common Stocks of Affiliated Companies	310A	30	Equipment	510	69
Road Property and Equipment and Improvements to leased			Transactions Between Respondent and Companies or		
Property and Equipment	330	32	Persons Affiliated With Respondent for Services		
Depreciation Base and Rates—Road and Equipment			Received or Provided	512	72
Owned and Used and Leased from Others	332	34	Mileage Operated at Close of Year	700	74
Accumulated Depreciation—Road and Equipment			Miles of Road at Close of Year—By States and		
Owned and Used	335	35	Territories (Single Track) (For Other Than Switching and		
Accrued Liability—Leased Property	339	36	Terminal Companies)	702	75
Depreciation Base and Rates—Improvements to Road			Inventory of Equipment	710	78
and Equipment Leased from Others	340	37	Unit Cost of Equipment Installed During the Year	710S	84
Accumulated Depreciation—Improvements to Road and			Track and Traffic Conditions	720	85
Equipment Leased from Others	342	38	Ties Laid in Replacement	721	86
Depreciation Base and Rates—Road and Equipment			Ties Laid in Additional Tracks and in New Lines and		
Leased to Others	350	40	Extensions	722	87
Accumulated Depreciation—Road and Equipment			Rails Laid in Replacement	723	88
Leased to Others	351	41	Rails Laid in Additional Tracks and in New Lines and		
Investment in Railroad Property Used in Transportation			Extensions	724	89
Service (By Company)	352A	42	Weight of Rail	725	90
Investment in Railway Property Used in Transportation			Summary of Track Replacements	726	91
Service (By Property Accounts)	352B	43	Consumption of Fuel by Motive-Power Units	750	91
Railway Operating Expenses	410	45	Railroad Operating Statistics	755	94
Way and Structures	412	52	Verification		98
Rents for Interchanged Freight Train Cars and Other Freight			Memoranda		99
Carrying Equipment	414	53	Index		100
Supporting Schedule—Equipment	415	56			

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

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

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.

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 N/A

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, 1961, 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 one vote, if not, give full particulars in a footnote Yes

3 Are voting rights proportional to holdings? Yes If not, state in a 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, 1992

8 State the total number of stockholders of record, as of the date shown in answer to inquiry No 7 One (1) (Date) 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 completion 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		
					PREFERRED		
					Second (e)	First (f)	
(a)	(b)	(c)					
1	Burlington	777 Main St.	1,000	1,000	-	-	1
2	Northern Inc.	Ft. Worth, TX					2
3		76102					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
votes cast.
11. Give the date of such meeting. May 14, 1992
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.
Current Assets						
1		701	Cash	21,316	15,811	1
2		702	Temporary Cash Investments	35,990	(1)	2
3		703	Special Deposits	5,121	5,467	3
			Accounts Receivable			
4		704	-Loan and Notes	194	391	4
5		705	-Interline and Other Balances	5,216	6,901	5
6		706	-Customers	189,177	164,084	6
7		707	-Other	33,438	34,243	7
8		709, 708	-Accrued Accounts Receivable	254,824	265,681	8
9		708.5	-Receivables from Affiliated Companies	2,301	775	9
10		709.5	-Less: Allowances for Uncollectible Accounts	(10,752)	(9,232)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	129,625	102,717	11
12		712	Materials and Supplies	106,285	108,376	12
13		713	Other Current Assets	4,040	8,143	13
14			TOTAL CURRENT ASSETS	776,775	703,356	14
Other Assets						
15		715, 716, 717	Special Funds	11,727	17,546	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	133,197	399,955	16
17		722, 723	Other Investments and Advances	43,177	44,901	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	7,937	13,349	20
21		743	Other Deferred Debits	53,137	52,494	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	249,175	528,245	23
Road and Equipment						
24		731, 732	Road (Schedule 330) L-30 Column h & b	6,987,018	6,739,998	24
25		731, 732	Equipment (Schedule 330) L-39 Column h & b	1,743,745	1,748,160	25
26		731, 732	Unallocated Items	37,540	18,586	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,483,208)	(3,378,983)	27
28			Net Road and Equipment	5,285,095	5,127,761	28
29	*		TOTAL ASSETS	6,311,045	6,359,362	29

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.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable, Interline and Other Balances	2,384	2,351	31
32		753	Audited Accounts and Wages	133,876	109,793	32
33		754	Other Accounts Payable	11,426	9,149	33
34		755, 756	Interest and Dividends Payable	24,254	32,606	34
35		757	Payables to Affiliated Companies	8,025	4,470	35
36		759	Accrued Accounts Payable	899,270	890,896	36
37		760,761,761.5,762	Taxes Accrued	116,040	114,265	37
38		763	Other Current Liabilities	71,645	68,134	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	36,541	47,711	39
40			TOTAL CURRENT LIABILITIES	1,303,461	1,279,375	40
Non-Current Liabilities						
41		765,767	Funded Debt Unmatured	899,703	1,283,842	41
42		766	Equipment Obligations	67,499	90,962	42
43		766.5	Capitalized Lease Obligations	9,404	12,830	43
44		768	Debt in Default			44
45		769	Accounts Payable, Affiliated Companies	0	906	45
46		770.1,770.2	Unamortized Debt Premium	(55,455)	(60,071)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	1,151,737	1,114,616	49
50		771,772,774,775, 782,784	Other Long-Term Liabilities and Deferred Credits	698,316	684,421	50
51			TOTAL NON CURRENT LIABILITIES	2,771,204	3,127,506	51
Shareholders' Equity						
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	0	0	57
58		798	Unappropriated (Schedule 220)	1,046,481	762,582	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	2,236,380	1,952,481	61
62			TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	6,311,045	6,359,362	62

NOTES AND REMARKS

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 \$ NONE

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

See Note 1 page 9.

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement

(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. 37465 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	N/A	N/A	N/A
as of / /	Noncurrent Portfolio	N/A	N/A	N/A	\$ N/A
(Previous Yr.)	Current Portfolio	N/A	N/A	N/A	N/A
as of / /	Noncurrent Portfolio	N/A	N/A	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 the 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 (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. Railroad's pension expense was \$31 million, \$23 million and \$26 million in 1992, 1991 and 1990, respectively. The changes in pension cost for the three years ended December 31, 1992 are primarily attributable to the expected year-to-year changes in the weighted-average discount rates.

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 first 6 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. Railroad's expense was approximately \$4 million, \$6 million, and \$7 million in 1992, 1991 and 1990, respectively.

Under collective bargaining agreements, Railroad participates in union sponsored multi-employer benefit plans which provide certain postretirement health care and life insurance benefits for eligible union employees. Insurance premiums attributable to retirees, which are expensed as incurred, were \$11 million, \$11 million and \$8 million in 1992, 1991 and 1990, respectively.

Effective January 1, 1992, Railroad adopted Statement of Financial Accounting Standards (SFAS) No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions." BNI provides certain postretirement health care benefits for a small number of retirees under age 65, until they reach the age of 65, who retired on or before March 1, 1986. BNI also provides life insurance benefits for eligible non-union employees. BNI pays benefits as claims are processed. Railroad participates in these plans and adopted accrual accounting for the expense of these plans in 1992 by establishing a liability of \$16 million. In addition, Railroad's 1992 expense for these plans was approximately \$1 million.

In November 1992, the Financial Accounting Standards Board issued SFAS No. 112, "Employers' Accounting for Postemployment Benefits." Adoption of this standard is required no later than the first quarter of 1994. The standard requires employers to recognize the obligation to provide benefits to former or inactive employees after employment but before retirement, if certain conditions are met. Railroad is

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Continued

NOTES TO FINANCIAL STATEMENTS

Note (1) (continued)

currently evaluating the conditions under which accrual or disclosure would be required including conditions under which amounts may not be reasonably estimable. The initial effect of applying the standard is to be reported as the effect of a change in accounting method and previously issued financial statements are not to be restated. Railroad has made no decision on the exact timing of adoption of the standard.

Note (2)

Commitments and Contingencies

Commitments

In past years, Railroad entered into two locomotive electrical power purchase agreements currently involving 199 locomotives. The agreements extend to 10 and 15 years, respectively, and payments required by the agreements are based upon the number of megawatt hours of energy consumed, subject to specified take-or-pay minimums. The rates specified in the two agreements are renegotiable every two years. Railroad's 1993 minimum commitment obligation is \$54 million. Based on projected locomotive power requirements, Railroad's payments in 1993 are expected to be in excess of the minimum. Payments under the agreements totaled \$56 million, \$55 million and \$57 million in 1992, 1991 and 1990, respectively, which exceeded the applicable minimums in each year. In 1990, Railroad entered into a letter of credit for the benefit of a vendor. This letter of credit is a performance guarantee for up to \$23 million in heavy repairs to be made by Railroad on the power purchase equipment.

During 1988, Railroad signed agreements to lease or purchase 250 re-manufactured locomotives to be delivered over the subsequent five years. The 1988 agreements are contingent upon the availability of locomotive hulks as well as certain locomotive performance criteria. As of December 31, 1992 Railroad's commitment for the 1988 agreement was substantially completed.

In connection with its program to transfer certain rail lines to independent operators, Railroad has agreed to make certain payments for services performed by the operators in connection with traffic that involves the shortlines and 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. 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 Railroad as revenue from operations.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Continued

NOTES TO FINANCIAL STATEMENTS

Note (2) (continued)

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, 1992 had declined to \$10 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 Railroad and Southern Pacific Transportation Company between December 1978 and August 1985.

Contingencies

Under the requirements of the Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund) and comparable state laws, Railroad is potentially liable for the cost of clean-up of various contaminated sites identified by the U.S. Environmental Protection Agency and other agencies. Railroad has been notified that it is a potentially responsible party (PRP) for study and clean-up costs at a number of sites. In many of these instances, Railroad is one of several PRPs. Due to various factors such as the required level of remediation and participation in clean-up efforts by others, Railroad's total clean-up cost at these sites cannot be predicted with certainty; however, Railroad's best estimates for remediation and restoration of these sites were included in the environmental reserves.

Environmental costs include site remediation and restoration on a site-by-site basis as well as costs for initial site surveys and environmental studies of potentially contaminated sites. An ongoing analysis of newly identified sites as well as an assessment of the progress of existing clean-up efforts is performed by Railroad's environmental engineers. This analysis, which considers a combination of factors, including independent consulting reports, site visits and historical trends analysis, is reviewed by in-house legal counsel. Liabilities for environmental clean-up costs are initially recorded when Railroad's liability for environmental clean-up is both probable and a minimum estimate of associated costs can be made. Adjustments to initial estimates are recorded as necessary based upon information developed in subsequent periods.

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

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Concluded**NOTES TO FINANCIAL STATEMENTS****Note (3)****Accounts Receivable, net**

Railroad has an agreement to sell, on a revolving basis, an undivided percentage ownership interest in a designated pool of accounts receivable with limited recourse. As of December 31, 1992 the agreement allowed for the sale of accounts receivable up to a maximum of \$230 million. The agreement expires not later than December 1994. Average monthly proceeds from the sale of accounts receivable were \$190 million, \$269 million and \$246 million in 1992, 1991 and 1990. At December 31, 1992 and 1991, accounts receivable were net of \$189 million and \$223 million, respectively, representing receivables sold. Included in other income (expense), net, are expenses of \$11 million, \$20 million and \$24 million in 1992, 1991 and 1990, respectively, relating to the sale. 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 and recourse on receivables sold of \$16 million and \$14 million have been recorded at December 31, 1992 and 1991.

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—Continued

NOTES TO FINANCIAL STATEMENTS

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210. RESULTS OF OPERATIONS

(Dollars in Thousands)

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 18.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513. "Dividend Income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 under the "Income from Affiliated Companies" subsection of this schedule.

4. All contra entries hereunder should be indicated in parenthesis.

5. Cross-checks

Schedule 210

Line 15, column (b)

Line 47 plus 48 plus 49, column (b)

Line 50, column (b)

Line 14, column (b)

Line 14, column (d)

Line 14, column (e)

Line 49, column (b)

Schedule 210

= Line 62, col (b)

= Line 63, col (b)

=Line 64, col (b)

Schedule 410

= Line 620, col (h)

= Line 620, col (f)

=Line 620, col (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related rev & exp (d)	Passenger-related rev & exp (e)	Line No
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	4,511,540	4,445,032	4,511,540		1
2		(102) Passenger	28,302	28,464		28,302	2
3		(103) Passenger - Related					3
4		(104) Switching	35,164	30,172	35,164		4
5		(105) Water Transfers					5
6		(106) Demurrage	17,376	19,258	17,376		6
7		(110) Incidental	35,480	35,779	35,480		7
8		(121) Joint Facility - Credit	2,134	1,817	2,134		8
9		(122) Joint Facility - Debit	(597)	(955)	(597)		9
10		(501) Railway Operating Revenues (Exclusive of Transfers from Govt Authorities - Lines 1-9)	4,629,399	4,559,567	4,601,097	28,302	10
11		(502) Railway Operating Revenues-Transfers from Govt Authorities for Current Operations	444	(917)		444	11
12		(503) Railway Operating Revenues-Amortization of Deferred Transfers from Govt Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (LINES 10-12)	4,629,843	4,558,650	4,601,097	28,746	13
14	*	(531) Railway Operating Expenses	4,042,421	4,797,479	4,016,717	25,704	14
15	*	NET REVENUES FROM RAILWAY OPERATIONS	587,422	(238,829)	584,380	3,042	15
		OTHER INCOME					
16		(506) Revenue from Property Used in Other than Carrier Operations					16
17		(510) Miscellaneous Rent Income	874	966			17
18		(512) Separately Operated Properties-Profit					18
19		(513) Dividend Income (Cost Method)	1	0			19
20		(514) Interest Income	10,635	4,890			20
21		(516) Income from Sinking and Other Funds	526	1,125			21
22		(517) Release of Premiums on Funded Debt					22
23		(518) Reimbursements Received Under Contracts and Agreements					23
24		(519) Miscellaneous Income	16,698	8,496			24
25		Income from Affiliated Companies: (519) A. Dividends (Equity Method)	0	0			25
26		B. Equity in Undistributed Earnings (Losses)	(476)	71			26
27		TOTAL OTHER INCOME (LINES 16-26)	28,258	15,548			27
28		TOTAL INCOME (LINES 15, 27)	615,680	(223,281)			28
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of Property Used in Other than Carrier Operations	691	636			29
30		(544) Miscellaneous Taxes					30
31		(545) Separately Operated Properties-Loss					31
32		(549) Maintenance of Investment Organizations					32
33		(550) Income Transferred Under Contracts & Agreements					33
34		(551) Miscellaneous Income Charges	17,398	23,521			34
35		(553) Uncollectible Accounts	1	1,640			35
36		TOTAL MISC DEDUCTIONS (LINES 29-35)	18,090	25,797			36
37		Income Available For Fixed Charges (LINES 28, 36)	597,590	(249,078)			37

210. RESULTS OF OPERATIONS-Continued					
(Dollars in Thousands)					
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
		FIXED CHARGES			
		(546) Interest on Funded Debt:			
38		(A) Fixed Interest not in Default	89,185	115,792	38
39		(B) Interest in Default			39
40		(547) Interest on Unfunded Debt	9,584	15,240	40
41		(548) Amortization of Discount on Funded Debt	4,385	4,688	41
42		TOTAL FIXED CHARGES (LINES 38-41)	103,154	135,720	42
43		INCOME AFTER FIXED CHARGES (LINES 37,42)	494,436	(384,798)	43
		OTHER DEDUCTIONS			
		(546) Interest on Funded Debt:			
44		(C) Contingent Interest			44
		UNUSUAL OR INFREQUENT ITEMS			
45		(555) Unusual or Infrequent Items (Debit) Credit	46,631	0	45
46		INCOME(LOSS) FROM CONTINUING OPERATION(BEFORE INC TAXES)	541,067	(384,798)	46
		PROVISIONS FOR INCOME TAXES			
		(556) Income Taxes on Ordinary Income:			
47	*	Federal Income Taxes	137,440	107,385	47
48	*	State Income Taxes	23,179	12,059	48
49	*	Other Income Taxes	0	0	49
50	*	(557) Provisions for Deferred Taxes	25,365	(259,355)	50
51		TOTAL PROVISIONS FOR INCOME TAXES (LINES 47-50)	185,984	(139,911)	51
52		INCOME FROM CONTINUING OPERATIONS (LINES 46-51)	355,083	(244,887)	52
		DISCONTINUED OPERATIONS			
		(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 51 + 53 + 54)	355,083	(244,887)	55
		EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES			
56		(570) Extraordinary Items (Net)	0	0	56
57		(590) Income Taxes on Extraordinary Items			57
58		(591) Provisions for Deferred Taxes - Extraordinary Items		0	58
59		TOTAL EXTRAORDINARY ITEMS (LINES 56-58)	0	0	59
		(592) Cumulative Effect of Changes in Accounting Principles			
60		(Less: Applicable Income Taxes of \$ 12,765)	(21,184)	0	60
61	*	NET INCOME (LOSS) (LINES 55 + 59 + 60)	333,899	(244,887)	61
		RECONCILIATION OF NET RAILWAY OPERATING INCOME (NROI)			
62		NET REVENUES FROM RAILWAY OPERATIONS	587,422	(238,829)	62
63	*	(556) Income Taxes on Ordinary Income (-)	160,619	119,444	63
64	*	(557) Provisions for Deferred Income Taxes (-)	25,365	(259,355)	64
65		Income from Lease of Road and Equipment (-)	11,197	12,031	65
66		Rent for Leased Roads and Equipment (+)	49	49	66
67		NET RAILWAY OPERATING INCOME (LOSS)	390,290	(110,900)	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 of Accounts 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 (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$ 762,757	\$ (175)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	334,375		3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL	334,375	0	6
		DEBITS			
7	*	(612) Debit balance transferred from income		476	7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	50,000		11
12		Preferred stock ¹			12
13		TOTAL	50,000	476	13
14		Net increase (decrease) during year (Line 6 minus line 13)	284,375	(476)	14
15	*	Balances at close of year (Lines 1, 2 and 14)	1,047,132	(651)	15
16	*	Balances from line 15(c)	(651)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (798)	1,046,481	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>0</u>			19
20		Debits during year \$ <u>0</u>			20
21		Balance at Close of year \$ <u>0</u>			21
22		Amount of assigned Federal income tax consequences Account 606 \$ <u>0</u>			22
23		Account 616 \$ <u>0</u>			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)	Number of Shares				Book Value at End of Year		Line No
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common BNRR	No Par	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 disclosures 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 \$ (h)	Line No
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	NONE	NONE	1,000	951,639	NONE	NONE	238,260	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year	NONE	NONE	1,000	951,639	NONE	NONE	238,260	17

¹By 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 as 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)			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	355,083	(244,887)	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 and investments	(10,899)	(4,348)	11
12		Depreciation and amortization expenses	324,046	339,519	12.
13		Increase (decrease) in provision for Deferred Income Taxes	25,365	(259,355)	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	476	(71)	14
15		Decrease (increase) in accounts receivable	(29,555)	(104,509)	15
16		Decrease (increase) in materials and supplies, and other current assets	4,265	445	16
17.		Increase (decrease) in current liabilities other than debt	35,255	(32,467)	17
18.		Increase (decrease) in other—net	912	699,757	18
19		Net cash provided from continuing operations (Lines 10-18)	704,948	394,084	19
20.		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items	0	0	20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (Lines 19 & 20)	704,948	394,084	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	33,451	56,889	22
23		Capital expenditures	(468,695)	(355,344)	23
24		Net change in temporary cash investments not qualifying as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances			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	246,501	(58,026)	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(188,743)	(356,481)	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	(352,230)	117,598	30.
31.		Principal payments of long-term debt	(70,875)	(69,918)	31.
32.		Proceeds from issuance of capital stock			32.
33.		Purchase price of acquiring treasury stock			33.
34.		Cash dividends paid	(50,000)	(125,000)	34.
35.		Other—net	(1,604)	(59)	35.
36.		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(474,709)	(77,379)	36.
37.		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	41,496	(39,776)	37.
38.		Cash and cash equivalents at beginning of the year	15,810	55,586	38.
39.		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	57,306	15,810	39.
		Footnotes to Schedule 240 Cash paid during the year for:			
40.		Interest (net of amount capitalized)*	110,335	131,423	40.
41.		Income taxes (net)*	163,375	101,612	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	Amount (b)	Line No.
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	5,216	1
2	Customers (706)	Schedule 200, line 6, column b	189,177	2
3	Other (707)	NOTE A	18,725	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	213,118	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,629,843	5
6	Rent Income	NOTE B	122,360	6
7	TOTAL OPERATING REVENUES	Line 5 + 6	4,752,203	7
8	Average Daily Operating Revenues	Line 7 / 360 Days	13,201	8
9	Operating Assets	Line 4 / Line 8	16	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 Days	31	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	2,384	11
12	Audited Accounts and Wages Payable (753)	Schedule 200, line 32, column b (NOTE A)	133,876	12
13	Accounts Payable - Other (754)	Schedule 200, line 33, column b (NOTE A)	11,426	13
14	Other Taxes Accrued (761.5)	NOTE A	108,519	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	256,205	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,042,421	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	324,046	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	3,840,735	18
19	Average Daily Expenditures	Line 18 / 360 Days	10,669	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 / Line 19	24	20
21	Days of Working Capital Required	Line 10 - Line 20 (NOTE C)	7	21
22	Cash Working Capital Required	Line 21 x Line 19	74,683	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	57,306	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	57,306	24
MATERIALS AND SUPPLIES				
25	Total Materials and Supplies (712)	Schedule 200, line 12, column b (NOTE A)	106,285	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	106,285	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	163,591	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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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).... 19,
+ 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)... 19.

Road Initials: BNRR Year 1992

210—CONSOLIDATED INFORMATION FOR REVENUE ADEQUACY DETERMINATION (Dollars in Thousands)			
Line No.	Item (a)	Beginning of year (b)	End of year (c)
	Adjusted Net Railway Operating Income For Reporting Entity		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity	N / A	390,252
2	Add: Interest Income from Working Capital Allowance—Cash Portion		333
3	Income Taxes Associated with Non-Rail Income and Deductions		19,949
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)		410,534
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	4,993,345	5,161,086
7	Less: Interest During Construction	-	-
8	Other Elements of Investment (if debit balance)	-	-
9	Add: Net Rail Assets of Rail-Related Affiliates	278,185	282,491
10	Working Capital Allowance	124,186	163,591
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	5,395,716	5,607,168
12	Less: Accumulated Deferred Income Tax Credits	1,126,769	1,180,899
13	Net Investment Base (Line 11 - 12)	4,268,947	4,426,269

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	Railroad transportation
Western Fruit Express Co.	Railroad refrigerated cars
Burlington Northern Dock Corp.	Taconite dock facility
Burlington Northern Worldwide Inc.	Worldwide transportation
BN Leasing Corporation	Leasing of railroad related property and equipment
Burlington Northern Railroad Holdings	Owns railroad land

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..... 541

- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity..... (

- 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)..... 540

= Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below..... 540

- (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..... 390

+ Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes both Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes..... 185

+ 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.....

+ 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..... 103

- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).....

= Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in item (3) below..... 473

- (3) Calculate the railroad-related tax ratio:
"B/A"..... 87

- (4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio..... 12

- (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..... 19

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 be used to conserve space

Line No	Account No	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (included rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
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	0.00	4
5			VII	Houston Belt & Terminal Ry. Company	25.00	5
6			VII	Iowa Transfer Railway Company	25.00	6
7			VII	Kansas City Terminal Railway Company	16.68	7
8			VII	Longview Switching Company	50.00	8
9			VII	M T Properties Inc.	37.78	9
10			VII	Paducah & Illinois Railroad Company	33.34	10
11			VII	Portland Terminal Railroad Company	40.00	11
12			VII	Terminal Railroad Assoc. of St. Louis	14.28	12
13			VII	TTX	6.23	13
14			VII	Wichita Union Terminal Ry. Company	33.34	14
15						15
16				Total Class A-1		16
17						17
18	721	C-1	VII	Burlington Northern Leasing Corporation		18
19						19
20				Total Class C-1		20
21						21
22	721	D-1	VII	Terminal Railroad Assoc. of St. Louis		22
23						23
24				Total Class D-1		24
25						25
26	721	E-1	VII	Camas Prairie Railroad Company		26
27			VII	Davenport Rock Island & Northwestern Ry. Co.		27
28			VII	Denver Union Terminal Railway Company		28
29			VII	Houston Belt & Terminal Ry. Company		29
30			VII	Kansas City Terminal Railway Company		30
31			VII	Longview Switching Company		31
32			VII	Paducah & Illinois Railroad Company		32
33			VII	Port Terminal R. R. Assoc.		33
34			VII	Terminal Railroad Assoc. of St. Louis		34
35			VII	Wichita Union Terminal Ry. Company		35
36			VII	Wichita Terminal Association		36
37			VII	Burlington Northern Inc.		37
38						38
39				Total Class E-1		39
40						40

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

6. If any of the companies included in this schedule are controlled by respondent the percent of control should be shown in column (a) 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	3,369		1,232	2,137				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	2			2				8
9	523			523				9
10	3			3				10
11	1,368			1,368				11
12	0			0				12
13	2,405			2,405				13
14	33			33				14
15								15
16	9,382		1,232	8,150				16
17								17
18	69,785			69,785			8,374	18
19								19
20	69,785			69,785			8,374	20
21								21
22	1,528		242	1,286				22
23								23
24	1,528		242	1,286				24
25								25
26	250			250			15	26
27	1,767	778		2,545				27
28	589			589				28
29	2,111		43	2,068				29
30	6,421		79	6,342		(2,483)		30
31	63			63				31
32	1,085		25	1,060			48	32
33	221	105		326				33
34	170			170				34
35	416			416				35
36	2			2				36
37	308,823		265,544	43,279				37
38								38
39	321,918	883	265,691	57,110		(2,483)	63	39
40								40

310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES
 (Dollars in Thousands)

Line No	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (Included 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
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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	(175)		476	(651)				4
5								5
6	399,955	883	267,641	133,197		(2,483)	8,437	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
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35								35
36								36
37								37
38								38
39								39
40								40

310. NOTES AND REMARKS

	Number of Shares	% Ownership
(1) BELT RAILWAY COMPANY OF CHICAGO		
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.	<u>7,800</u>	<u>25.01</u>
	<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.

(2) CAMAS PRAIRIE		
Burlington Northern Railroad	500	50.00
Oregon, Washington Railroad & Navigation Company	<u>500</u>	<u>50.00</u>
	<u>1,000</u>	<u>100.00</u>

(3) DAVENPORT ROCK ISLAND & NORTHWESTERN RAILWAY COMPANY		
Burlington Northern Railroad	15,000	50.00
Soo Line Railroad Company	<u>15,000</u>	<u>50.00</u>
	<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.

(4) DENVER UNION TERMINAL RAILWAY COMPANY

In 1989, BNRR contributed its investment ownership of 33 1/3% to Glacier Park. The stock was released from the liens of the applicable mortgages in 1992 and subsequently delivered to Glacier Park. The investment advances continue to be carried by BNRR.

(5) HOUSTON BELT & TERMINAL RAILWAY COMPANY		
Burlington Northern Railroad	62.50	25.00
Union Pacific Railroad	125.00	50.00
Atchison, Topeka & Santa Fe Railway Company	<u>62.50</u>	<u>25.00</u>
	<u>250.00</u>	<u>100.00</u>

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

310. NOTES AND REMARKS

	<u>Number of Shares</u>	<u>% Ownership</u>
(6) IOWA TRANSFER RAILWAY COMPANY		
Burlington Northern Railroad	161	25.00
Chicago and Northwestern Railroad Company	161	25.00
Heartland Rail	161	25.00
Norfolk Southern	<u>161</u>	<u>25.00</u>
	<u>644</u>	<u>100.00</u>

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

(7) 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
Gateway Western 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	<u>1,833.333</u>	<u>8.33</u>
	<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 Boatmen's Trust Company, 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.

(8) LONGVIEW SWITCHING COMPANY		
Burlington Northern Railroad	150	50.00
Union Pacific Railroad	<u>150</u>	<u>50.00</u>
	<u>300</u>	<u>100.00</u>
(9) MT PROPERTIES, INC.		
Burlington Northern Railroad	30,722	37.78
Chicago and Northwestern Railway Company	29,868	36.72
Maytag Corporation	10,369	12.75
Soo Line Railroad Company	<u>10,369</u>	<u>12.75</u>
	<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.

310. NOTES AND REMARKS

	<u>Number of Shares</u>	<u>% Ownership</u>
(10) PADUCAH & ILLINOIS RAILROAD COMPANY		
Burlington Northern Railroad	33.34	33.34
Illinois Central Gulf Railroad Company	33.33	33.33
CSX Transportation, Inc.	<u>33.33</u>	<u>33.33</u>
	<u>100.00</u>	<u>100.00</u>

33 1/3 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.

(11) PORTLAND TERMINAL RAILROAD COMPANY		
Burlington Northern Railroad	12,000	40.00
Union Pacific Railroad	12,000	40.00
Southern Pacific Transportation Company	<u>6,000</u>	<u>20.00</u>
	<u>30,000</u>	<u>100.00</u>

(12) 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	8,232	28.60
Union Pacific Railroad	<u>8,232</u>	<u>28.60</u>
	<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.

(13) TTX COMPANY		
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.	150	0.93
Boston and Main Corporation	100	0.62
Kansas City Southern Railway Company	100	0.62
Richmond, Fredericksburg and Potomac	100	0.62
Grand Trunk Western Railroad Company	<u>250</u>	<u>1.56</u>
	<u>16,050</u>	<u>100.00</u>

310. NOTES AND REMARKS

	<u>Number of Shares</u>	<u>% Ownershie</u>
(14) WICHITA UNION TERMINAL RAILWAY COMPANY		
Burlington Northern Railroad	333.34	33.34
Atchison, Topeka and Santa Fe Railway Company	<u>333.33</u>	<u>33.33</u>
Oklahoma, Kansas and Texas Railroad Company	<u>1,000.00</u>	<u>100.00</u>

333 1/3 shares are pledged under St. Louis-San Francisco Railway Company First 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	Davenport Rock Island and N.W. Railway Co.	90					90	1
2	Iowa Transfer Railway Co.	24					24	2
3	M T Properties Inc.	640		(491)			149	3
4	Paducah and Illinois R.R. Co.	(86)					(86)	4
5	Portland Terminal R.R. Co.	(834)		15			(819)	5
6	Wichita Union Terminal Ry. Co.	(9)					(9)	6
7								7
8								8
9								9
10								10
11								11
12								12
13	TOTAL CARRIERS	(175)		(476)		0	(651)	13
	Noncarrier: (list specifics for each company)							
14								14
15								15
16								16
17								17
18	TOTAL NONCARRIERS							18
19								19
20								20
21	TOTAL INVESTMENTS IN COMMON STOCK	(175)		(476)		0	(651)	21

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 charged," 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	123,012		1,189	1
2		(3) Grading	457,342		865	2
3		(4) Other right-of-way expenditures	6,199		41	3
4		(5) Tunnels and subways	51,513			4
5		(6) Bridges, trestles, and culverts	405,593		725	5
6		(7) Elevated structures	0		0	6
7		(8) Ties	1,139,213		2,267	7
8		(9) Rail and other track material	2,549,094		6,454	8
9		11) Ballast	687,351		1,803	9
10		13) Fences, snowsheds, and signs	13,106		0	10
11		16) Station and office buildings	154,014			11
12		17) Roadway buildings	21,905			12
13		18) Water stations	2,668			13
14		19) Fuel stations	33,746			14
15		20) Shops and enginehouses	164,631			15
16		22) Storage warehouses	0			16
17		23) Wharves and docks	1,216			17
18		24) Coal and ore wharves	16,553			18
19		25) TOFC/COFC terminals	78,265			19
20		26) Communication systems	138,971			20
21		27) Signals and interlockers	349,539		190	21
22		29) Power plants	1,987			22
23		31) Power-transmission systems	6,320			23
24		35) Miscellaneous structures	24,065			24
25		37) Roadway machines	146,123			25
26		39) Public improvements - construction	94,056		96	26
27		44) Shop machinery	68,118			27
28		45) Power-plant machinery	4,070			28
29		Other (specify and explain)	1,328			29
30		TOTAL EXPENDITURES FOR ROAD	6,739,998		13,630	30
31		52) Locomotives	378,478			31
32		53) Freight-train cars	1,028,743			32
33		54) Passenger-train cars	0			33
34		55) Highway revenue equipment	4,961			34
35		56) Floating equipment	0			35
36		57) Work equipment	93,890			36
37		58) Miscellaneous equipment	150,425			37
38		59) Comp. systems and word proc. equip.	91,663			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	1,748,160			39
40		76) Interest during construction	0			40
41		80) Other elements of investment	0			41
42		90) Construction in progress	18,586			42
43		GRAND TOTAL	8,506,744		13,630	43

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

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		508	1,034	663	123,675	1
2		3,573	3,749	689	458,031	2
3		(24)	1	16	6,215	3
4		51	110	(59)	51,454	4
5		11,945	5,321	7,349	412,942	5
6		0	0	0	0	6
7		95,709	19,893	78,083	1,217,296	7
8		150,168	77,480	79,142	2,628,236	8
9		52,528	34,923	19,408	706,759	9
10		2,163	120	2,043	15,149	10
11		10,210	(1,661)	11,871	165,885	11
12		305	74	231	22,136	12
13		(12)	5	(17)	2,651	13
14		4,573	48	4,525	38,271	14
15		2,865	(117)	2,982	167,613	15
16		0	0	0	0	16
17		0	0	0	1,216	17
18		1,220	0	1,220	17,773	18
19		3,107	1,274	1,833	80,098	19
20		9,106	381	8,725	147,696	20
21		23,965	1,225	22,930	372,469	21
22		176	70	106	2,093	22
23		349	42	307	6,627	23
24		251	68	183	24,248	24
25		7,961	2,781	5,180	151,303	25
26		2,767	1,287	1,576	95,632	26
27		1,034	614	420	68,538	27
28		1	802	(801)	3,269	28
29		(1,585)	0	(1,585)	(257)	29
30		382,914	149,524	247,020	6,987,018	30
31		4,778	14,150	(9,372)	369,106	31
32		16,216	39,931	(23,715)	1,005,028	32
33		0	0	0	0	33
34		13	2,772	(2,759)	2,202	34
35		0	0	0	0	35
36		1,301	7,237	(5,936)	87,954	36
37		25,202	8,491	16,711	167,136	37
38		20,871	215	20,656	112,319	38
39		68,381	72,796	(4,415)	1,743,745	39
40		0		0	0	40
41		0		0	0	41
42		18,954	0	18,954	37,540	42
43		470,249	222,320	261,559	8,768,303	43

332. DEPRECIATION BASE AND RATES--ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS
 (Dollars in Thousands)

1. Show in column (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in column (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December, in column (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 39 and 40 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 sold, but not moved, when the rate therefore is included in the rate for equipment and Account Nos. 31-23-05, 31-23-06, 31-23-08, 31-21-05, 35-21-05, 35-23-05, 35-23-06, and 35-23-08. It should include the cost of equipment owned and leased to others when rates therefore are included in the rate for equipment Accounts Nos. 35-21-05, 35-23-05, 35-23-06, 35-23-08, 35-21-06, 35-23-06, 35-23-08, and 35-23-09, inclusive. The composite rates used should be those provided or otherwise authorized by the Commission, except that where the use of equipment 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 column (e), (f), and (g) data applicable to Leased property, when the rate therefore is included in Account Nos. 31-11-05, 31-13-05, 31-13-06, 31-21-05, 31-23-05, and 31-23-08, inclusive.
4. If depreciation accounts have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accounts should be shown in a footnote indicating the account(s) affected.
5. Disclosure in the respective columns 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	457,342	456,774	1.40				1
2	(4) Other right-of-way expenditures	6,199	6,270	2.02				2
3	(5) Tunnels and subways	51,513	51,621	1.25				3
4	(6) Bridges, trestles, and culverts	405,593	411,280	1.69				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	1,139,213	1,208,846	4.16	TOTAL ROAD AND			6
7	(9) Rail and other track material	2,549,094	2,627,031	2.96				7
8	(11) Ballast	687,351	703,692	4.78	EQUIPMENT LEASED			8
9	(13) Fences, snowsheds, and signs	13,108	15,044	1.34				9
10	(16) Station and office buildings	154,014	162,903	4.71	FROM OTHERS		(A/C 732)	10
11	(17) Roadway buildings	21,906	22,204	3.84				11
12	(18) Water stations	2,668	2,650	3.36	IS LESS THAN 5%			12
13	(19) Fuel stations	33,746	37,798	5.15				13
14	(20) Shops and enginehouses	164,631	167,278	2.87	OF TOTAL OWNED			14
15	(22) Storage warehouses	0	0	0.00				15
16	(23) Wharves and docks	1,216	1,216	1.60				16
17	(24) Coal and ore wharves	16,571	17,603	1.75				17
18	(26) TOFC/COFC terminals	78,265	80,299	4.78				18
19	(29) Communication systems	138,971	148,595	4.84				19
20	(27) Signals and interlockers	348,538	370,119	2.89				20
21	(28) Power plants	1,987	2,092	5.00				21
22	(31) Power-transmission systems	6,320	6,644	3.05				22
23	(36) Miscellaneous structures	24,068	24,248	3.18				23
24	(37) Roadway machines	146,123	151,334	6.21				24
25	(38) Public improvements--Construction	94,056	95,482	1.95				25
26	(44) Shop machinery	68,118	68,558	3.20				26
27	(45) Power-plant machinery	4,070	3,269	3.35				27
28	All other road accounts	0	0	0.00				28
29	Amortization (Other than defense projects)	0	0	0.00				29
30	TOTAL ROAD	6,615,678	6,840,852	3.42				30
	EQUIPMENT							
31	(52) Locomotives	377,811	386,564	4.30				31
32	(53) Freight-train cars	1,027,952	976,944	3.43				32
33	(54) Passenger-train cars	0	0	0.00				33
34	(55) Highway revenue equipment	4,961	2,242	9.29				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	92,406	88,241	4.46				36
37	(58) Miscellaneous equipment	150,451	161,984	11.86				37
38	(59) Computer systems and word processing equipment	91,658	108,476	14.54				38
39	TOTAL EQUIPMENT	1,745,239	1,724,431	4.32				39
40	GRAND TOTAL	8,360,916	8,565,283	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	208,449	6,086		2,028		212,507	1
2		(4) Other, right-of-way expenditures	1,974	127		1		2,100	2
3		(5) Tunnels and subways	22,318	651		109		22,860	3
4		(6) Bridges, trestles, and culverts	127,036	6,774		3,867		129,943	4
5		(7) Elevated structures	0	0		0		0	5
6		(8) Ties	400,686	57,911		35,740		422,857	6
7		(9) Rail and other track material	1,045,427	82,886		78,127		1,050,186	7
8		(11) Ballast	241,947	34,798		33,853		242,892	8
9		(13) Fences, snow sheds, and signs	9,277	226		65		9,438	9
10		(16) Station and office buildings	54,740	7,707		(1,757)		64,204	10
11		(17) Roadway buildings	7,225	858		67		8,016	11
12		(18) Water stations	1,345	92		4		1,433	12
13		(19) Fuel stations	11,014	1,874		42		12,846	13
14		(20) Shops and enginehouses	54,640	4,867		(175)		59,682	14
15		(22) Storage warehouses	0	0		0		0	15
16		(23) Wharves and docks	1,270	(55)		0		1,215	16
17		(24) Coal and ore wharves	6,199	295		0		6,494	17
18		(25) TOFC/COFC terminals	23,947	3,802		830		26,919	18
19		(26) Communication systems	49,550	7,138		367		56,321	19
20		(27) Signals and interlockers	103,478	10,095		1,185		112,388	20
21		(29) Power plants	1,045	105		70		1,080	21
22		(31) Power-transmission systems	2,779	199		23		2,955	22
23		(35) Miscellaneous structures	6,675	767		68		7,374	23
24		(37) Roadway machines	55,309	9,353		2,560		62,102	24
25		(39) Public improvements—Construction	27,762	1,865		488		29,139	25
26		(44) Shop machinery*	18,641	2,215		561		20,295	26
27		(45) Power-plant machinery	2,688	118		801		2,005	27
28		All other road accounts	(250)	0		564		(814)	28
29		Amortization (Adjustments)	0	0		0		0	29
30		TOTAL ROAD	2,485,171	240,754		159,488		2,566,437	30
EQUIPMENT									
31	-	(52) Locomotives	213,489	15,105		13,066		215,528	31
32	=	(53) Freight-train cars	525,857	31,929		32,642		525,144	32
33	-	(54) Passenger-train cars	0	0		0		0	33
34	-	(55) Highway revenue equipment	2,868	546		2,192		1,222	34
35	-	(56) Floating equipment	0	0		0		0	35
36	-	(57) Work equipment	43,857	3,433		4,399		42,891	36
37	-	(58) Miscellaneous equipment	59,416	18,528		7,846		70,098	37
38		(59) Computer systems and word processing equipment	48,325	13,751		188		61,888	38
39	-	Amortization Adjustments	0	0		0		0	39
40		TOTAL EQUIPMENT	893,812	83,292		60,333		916,771	40
41		GRAND TOTAL	3,378,983	324,046		219,821		3,483,208	41

*To be reported with significant expenditures in other than W&A expenses.

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)		
		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, snow sheds, 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		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) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL	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 the 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 Disclosures 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)		
	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, snow sheds, and signs				9
10	(16) Station and office buildings	AMOUNTS ARE INCLUDED ON SCHEDULE 332.			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	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) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	TOTAL EQUIPMENT				40
41	GRAND TOTAL				41

*To be reported with equipment expense 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 property 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 parenthesis 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)	List 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, snow sheds, 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		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) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

*To be reported with equipment expense 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, 32-22-00, 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 includible 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)		
	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	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, snow sheds, and signs	5% OF TOTAL OWNED.			9
10	(16) Station and office buildings	RENT ON RAILROAD PROPERTY LEASED			10
11	(17) Roadway buildings	TO OTHERS AS SHOWN ON			11
12	(18) Water stations	SCHEDULE 352A IS NOT CARRIED			12
13	(19) Fuel stations	IN ACCTS.			13
14	(20) Shops and enginehouses	32-11-00, 32-12-00, 32-13-00,			14
15	(22) Storage warehouses	32-21-00, 32-22-00 AND 32-23-00.			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	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			N/A	36
37	(59) Computer systems and word processing equipment				37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL				39

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 parenthesis 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, snow sheds, and signs		LEASED TO OTHERS IS LESS					9
10		(16) Station and office buildings		THAN 5% OF TOTAL OWNED.					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		RENT ON RAILROAD PROPERTY LEASED					16
17		(24) Coal and ore wharves		TO OTHERS AS SHOWN ON SCHEDULE					17
18		(25) TOFC COFC terminals		352A IS NOT CARRIED IN ACCTS.					18
19		(26) Communication systems		32-11-00, 32-12-00, 32-13-00,					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		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) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

* To be reported with equipment expense rather than W&S 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 lessor 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), lessor 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 lessor (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 of 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) (a)	Name of company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense products (See Ins. 6) (e)	Line No.
1	R	Burlington Northern Railroad	20,857	8,768,303	3,483,208	1
2						2
3		Add Leased from Others:				3
4	O	ATSF-Pittsburg, KS - Land & Track		**	*	4
5	O	DMIR-Hibbing, MN - Turnout Track		**	*	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		**	*	10
11	O	STLSW - Rio to Hampton, TX - 2nd Track	203	**	*	12
12	O	U. S. Government-Shelton to Bangor &				13
13		Bremerton, WA - Track	49	**	*	14
14		TOTAL	388	0	0	15
15						
16		Deduct Leased to Others:				16
17	O	Montana Rail Link	507	199,247	107,230	17
18	O	MKT - Rosedale, KS - Driveway		2	0	18
19	O	DMIR - Hibbing, MN Turnout		5	3	19
20	O	Brandon Corp. - S. Omaha, NE - Yard		33	10	20
21						21
22		TOTAL	507	199,287	107,243	22
23		Deduct Operated by Others:				23
24	O	Kiamichi Railroad	0	0	0	24
25	O	Grainbelt Corporation	189	15,390	5,501	25
26	O	Red River Valley & Western	653	40,726	18,650	26
27		TOTAL	842	56,116	24,151	27
28		GRAND TOTAL	19,896	8,512,900	3,351,814	28

* 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 6 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	123,675			(1,197)	1
2		(3) Grading	458,031			(28,941)	2
3		(4) Other, right-of-way expenditures	6,215			(47)	3
4		(5) Tunnels and subways	51,454			(2,230)	4
5		(6) Bridges, trestles, and culverts	412,942			(10,895)	5
6		(7) Elevated structures	0			0	6
7		(8) Ties	1,217,296			(46,646)	7
8		(9) Rail and other track material	2,628,236			(107,146)	8
9		(11) Ballast	706,759			(25,125)	9
10		(13) Fences, snow sheds, and signs	15,149			(696)	10
11		(16) Station and office buildings	165,885			(3,878)	11
12		(17) Roadway buildings	22,136			(1,250)	12
13		(18) Water stations	2,651			(8)	13
14		(19) Fuel stations	38,271			(837)	14
15		(20) Shops and enginehouses	167,613			(5,006)	15
16		(22) Storage warehouses	0			0	16
17		(23) Wharves and docks	1,216			0	17
18		(24) Coal and ore wharves	17,773			0	18
19		(25) TOFC/COFC terminals	80,098			(179)	19
20		(26) Communication systems	147,696			(6,475)	20
21		(27) Signals and interlockers	372,469			(11,872)	21
22		(29) Power plants	2,093			0	22
23		(31) Power-transmission systems	6,627			(194)	23
24		(35) Miscellaneous structures	24,248			(510)	24
25		(37) Roadway machines	151,303			(136)	25
26		(39) Public improvements-Construction	95,632			(1,837)	26
27		(44) Shop machinery	68,538			(42)	27
28		(45) Power-plant machinery	3,269			(92)	28
29		Leased property capitalized rentals (explain)	0			0	29
30		Other (specify and explain) (1)	(257)			0	30
31		TOTAL ROAD	6,987,018	0	0	(255,239)	31
32		(52) Locomotives	369,106			0	32
33		(53) Freight-train cars	1,005,028			0	33
34		(54) Passenger-train cars	0			0	34
35		(55) Highway revenue equipment	2,202			0	35
36		(56) Floating equipment	0			0	36
37		(57) Work equipment	87,954			0	37
38		(58) Miscellaneous equipment	167,136			0	38
39		(59) Computer systems and word processing equipment	112,319			(164)	39
40		TOTAL EQUIPMENT	1,743,745	0	0	(164)	40
41		(76) Interest during construction	0			0	41
42		(80) Other elements of investment	0			0	42
43		(90) Construction work in process	37,540			0	43
44		GRAND TOTAL	8,768,303	0	0	(255,403)	44

(1) \$(257) - Estimated labor for BNRR Company, not assignable to specific 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 column (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 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	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
WAY AND STRUCTURES										
ADMINISTRATION										
1		Track	6,708	330	2,060	3,442	12,540	82	12,622	1
2		Bridges and Buildings	1,917	58	1,404	1,972	5,351	39	5,390	2
3		Signal	2,723	96	412	560	3,791	32	3,823	3
4		Communication	3,165	132	382	1,026	4,705	141	4,846	4
5		Other	8,697	414	10,705	4,606	24,422	96	24,518	5
REPAIR AND MAINTENANCE										
6		Roadway - Running	19,403	3,602	9,262	501	32,768	42	32,810	6
7		Roadway - Switching	2,116	32	208	25	2,381	7	2,388	7
8		Tunnels and Subways - Running	236	77	449	12	774		774	8
9		Tunnels and Subways - Switching	5	1	17		23	1	24	9
10		Bridges and Culverts - Running	8,888	2,221	1,074	843	13,026	5	13,031	10
11		Bridges and Culverts - Switching	450	32	12	43	537	1	538	11
12		Ties - Running	3,896	(834)	306	315	3,683	14	3,697	12
13		Ties - Switching	1,088	164	2	23	1,277		1,277	13
14		Rail and Other Track Material - Running	60,465	17,966	23,204	2,299	103,934	237	104,171	14
15		Rail and Other Track Material - Switching	8,326	2,530	(21)	152	10,987	37	11,024	15
16		Ballast - Running	5,496	1,468	7,312	551	14,827	48	14,875	16
17		Ballast - Switching	611	139		13	763	2	765	17
18		Road Property Damaged - Running	609	121	19	84	827		827	18
19		Road Property Damaged - Switching	342	19		3	364		364	19
20		Road Property Damaged - Other	3	(36)	127		94		94	20
21		Signals and Interlockers - Running	21,662	10,301	(46)	1,514	33,431	530	33,961	21
22		Signals and Interlockers - Switching	1,067	740	31		1,838	13	1,851	22
23		Communication Systems	12,449	8,300	1,223	962	22,934	71	23,005	23
24		Power Systems	1,160	1,377	51		2,588	15	2,603	24
25		Highway Grade Crossing - Running	5,045	1,983	(630)	272	6,670	16	6,686	25
26		Highway Grade Crossing - Switching	227	142	(11)	4	362		362	26
27		Station and Office Buildings	4,132	1,646	3,805	85	9,668	190	9,858	27
28		Shop Buildings - Locomotives	3,644	848	408	77	4,977	50	5,027	28
29		Shop Buildings - Freight Cars	600	747	526	48	1,921		1,921	29
30		Shop Buildings - Other Equipment	260	140	47	19	466	71	537	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)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	879	264	227	15	1,385	1	1,386	101
102		Miscellaneous Buildings and Structures	3,950	1,737	847	155	6,689	80	6,769	102
103		Coal Terminals	522	1,143	(148)	3	1,520	N/A	1,520	103
104		Ore Terminals	599	1,310	(169)	3	1,743	N/A	1,743	104
105		Other Marine Terminals					0	N/A	0	105
106		TOFC/COFC Terminals	477	290	5,599	11	6,377	N/A	6,377	106
107		Motor Vehicle Loading and Distribution	1	1	967		969	N/A	969	107
108		Facil. for Other Special Service Operations					0	N/A	0	108
109		Roadway Machines	1,056	10,621	3,141	909	15,727	14	15,741	109
110		Small Tools and Supplies	28	12,472	887	12	13,399	30	13,429	110
111		Snow Removal	1,424	35	362	8	1,829	60	1,889	111
112		Fringe Benefits - Running	N/A	N/A	N/A	53,546	53,546	286	53,832	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	5,710	5,710	21	5,731	113
114		Fringe Benefits - Other	N/A	N/A	N/A	32,538	32,538	156	32,694	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	43,132	43,132	18	43,150	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	1,377	1,377		1,377	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	8,918	8,918		8,918	117
118	*	Lease Rentals Debit - Running	N/A	N/A	7,732	N/A	7,732		7,732	118
119	*	Lease Rentals Debit - Switching	N/A	N/A	6	N/A	6		6	119
120	*	Lease Rentals Debit - Other	N/A	N/A	34,661	N/A	34,661		34,661	120
121	*	Lease Rentals Credit - Running	N/A	N/A	(11,850)	N/A	(11,850)		(11,850)	121
122	*	Lease Rentals Credit - Switching	N/A	N/A		N/A	0		0	122
123	*	Lease Rentals Credit - Other	N/A	N/A	(153)	N/A	(153)		(153)	123
124		Joint Facility Rent Debit - Running	N/A	N/A	5,201	N/A	5,201	124	5,201	124
125		Joint Facility Rent Debit - Switching	N/A	N/A	(139)	N/A	(139)		(139)	125
126		Joint Facility Rent Debit - Other	N/A	N/A	62	N/A	62		62	126
127	*	Joint Facility Rent Credit - Running	N/A	N/A	(6,356)	N/A	(6,356)		(6,356)	127
128	*	Joint Facility Rent Credit - Switching	N/A	N/A	(1,227)	N/A	(1,227)		(1,227)	128
129	*	Joint Facility Rent Credit - Other	N/A	N/A	(13)	N/A	(13)		(13)	129
130	*	Other Rents Debit - Running	N/A	N/A		N/A	0		0	130
131	*	Other Rents Debit - Switching	N/A	N/A		N/A	0		0	131
132	*	Other Rents Debit - Other	N/A	N/A	1,266	N/A	1,266		1,266	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 (g)	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	N/A	0		0	134
136	*	Other Rents Credit - Other	N/A	N/A	(134)	N/A	(134)		(134)	135
137	*	Depreciation - Running	N/A	N/A	N/A	200,757	200,757	436	201,193	136
138	*	Depreciation - Switching	N/A	N/A	N/A		0		0	137
139	*	Depreciation - Other	N/A	N/A	N/A	37,219	37,219	127	37,346	138
140	*	Joint Facility Debit - Running	N/A	N/A	18,768	N/A	18,768		18,768	139
141	*	Joint Facility Debit - Switching	N/A	N/A	5,509	N/A	5,509		5,509	140
142	*	Joint Facility Debit - Other	N/A	N/A	1,190	N/A	1,190		1,190	141
143	*	Joint Facility Credit - Running	N/A	N/A	(33,602)	N/A	(33,602)		(33,602)	142
144	*	Joint Facility Credit - Switching	N/A	N/A	(4,581)	N/A	(4,581)		(4,581)	143
145	*	Joint Facility Credit - Other	N/A	N/A	(45)	N/A	(45)		(45)	144
146	*	Dismantling Retired Road Property - Running	108	1	1	32	142		142	145
147	*	Dismantling Retired Road Property - Switching	22		(34)	9	(3)		(3)	146
148	*	Dismantling Retired Road Property - Other	3,640	298	680	1,130	5,748	17	5,765	147
149	*	Other - Running	163		13	7	183		183	148
150	*	Other - Switching	1,586	592	12,715	378	15,271	11	15,282	149
151	*	Other - Other	199,845	83,520	103,715	405,320	792,400	2,997	795,397	150
		TOTAL WAY AND STRUCTURES								151
		EQUIPMENT								
201	*	LOCOMOTIVES								
202	*	Administration	4,414	253	716	1,252	6,635	58	6,693	201
203	*	Repair and Maintenance	56,816	96,339	25,202	1,581	179,938	1,392	181,330	202
204	*	Machinery Repair	(6)	(4)			(12)	12	0	203
205	*	Equipment Damaged	180	189			369		369	204
206	*	Fringe Benefits				27,635	27,635	373	28,008	205
207	*	Other Casualties and Insurance				15,514	15,514	1	15,515	206
208	*	Lease Rentals Debit			129,193		129,193		129,193	207
209	*	Lease Rentals Credit			(196)		(196)		(196)	208
210	*	Joint Facility Rents - Debit			61		61		61	209
211	*	Joint Facility Rents - Credit			(149)		(149)		(149)	210
212	*	Other Rents - Debit			134		134		134	211
213	*	Other Rents - Credit			23		23		23	212
214	*	Depreciation				15,765	15,765	3	15,768	213
215	*	Joint Facility - Debit			320		320		320	214
216	*	Joint Facility - Credit			(646)		(646)		(646)	215
	*	Repairs Billed to Others - Credit			(6,543)		(6,543)		(6,543)	216

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)										
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	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					0		0	217
218		Dismantled Retired Property	3,021	148	1,163	509	4,841		4,841	218
219		Other	64,423	96,925	149,278	62,256	372,882	1,839	374,721	219
		TOTAL LOCOMOTIVES								
220		FREIGHT CARS								
221	*	Administration	5,156	337	850	1,112	7,455	N/A	7,455	220
222	*	Repair and Maintenance	52,443	70,648	38,285	444	161,830	N/A	161,830	221
223	*	Machinery Repair					0	N/A	0	222
224		Equipment Damaged	146	123	11,714		11,983	N/A	11,983	223
225		Fringe Benefits	N/A	N/A	N/A	24,556	24,556	N/A	24,556	224
226	*	Other Casualties and Insurance	N/A	N/A	N/A	25,388	25,388	N/A	25,388	225
227	*	Lease Rentals Debit	N/A	N/A	80,233	N/A	80,233	N/A	80,233	226
228	*	Lease Rentals Credit	N/A	N/A	(2,601)	N/A	(2,601)	N/A	(2,601)	227
229	*	Joint Facility Rents - Debit	N/A	N/A		N/A	0	N/A	0	228
230	*	Joint Facility Rents - Credit	N/A	N/A	(136)	N/A	(136)	N/A	(136)	229
231	*	Other Rents - Debit	N/A	N/A	252,971	N/A	252,971	N/A	252,971	230
232	*	Other Rents - Credit	N/A	N/A	(80,931)	N/A	(80,931)	N/A	(80,931)	231
233	*	Depreciation	N/A	N/A	N/A	33,330	33,330	N/A	33,330	232
234	*	Joint Facility - Debit	N/A	N/A	282	N/A	282	N/A	282	233
235	*	Joint Facility - Credit	N/A	N/A	(662)	N/A	(662)	N/A	(662)	234
236	*	Repairs Billed to Others - Credit	N/A	N/A	(62,402)	N/A	(62,402)	N/A	(62,402)	235
237		Dismantling Retired Property	3,032	89	13	173	3,307	N/A	3,307	236
238		Other	60,777	71,197	237,626	85,003	454,603	N/A	454,603	237
		TOTAL FREIGHT CARS								238
301		OTHER EQUIPMENT								
302	*	Administration	2,678	10	83	222	2,993	171	3,164	301
303	*	REPAIR AND MAINTENANCE								
304	*	Trucks, Tractors, & Containers - Revenue Svc.	483	526	10,164	5	11,178	N/A	11,178	302
305	*	Floating Equipment - Revenue Service	(54)	(19)	31	(49)	(91)	N/A	0	303
306	*	Passenger and Other Revenue Equipment	1	623	6,710		7,334	3,335	3,244	304
307	*	Computers and Data Processing Systems	2,254	2,449	523		5,226	11	7,345	305
308	*	Machinery	768	2,860	9,371	105	13,104	31	5,257	306
309	*	Work and Non-Revenue Equipment	215	347	10,820		11,382		13,104	307
310	*	Equipment Damaged	N/A	N/A	N/A	2,470	2,470		11,382	308
311	*	Fringe Benefits	N/A	N/A	N/A	2,256	2,256	505	2,975	309
312	*	Other Casualties and Insurance	N/A	N/A	N/A	N/A	N/A	2,256	2,256	310
		Lease Rentals - Debit	N/A	N/A	28,682	N/A	28,682		28,682	311
		Lease Rentals - Credit	N/A	N/A	(372)	N/A	(372)		(372)	312

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)										
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Line No.		
			Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		Passenger (g)	Total (h)
313		OTHER EQUIPMENT - Continued								
314	*	Joint Facility Rents - Debit	N/A	N/A	7	N/A	7			7
315	*	Joint Facility Rents - Credit	N/A	N/A		N/A	0			0
316	*	Other Rents - Debit	N/A	N/A	21,622	N/A	21,622			21,622
317	*	Other Rents - Credit	N/A	N/A	(18,265)	N/A	(18,265)			(18,265)
318		Depreciation	N/A	N/A	N/A	36,285	36,285	124		36,409
319		Joint Facility - Debit	N/A	N/A	1,395	N/A	1,395			1,395
320	*	Joint Facility - Credit	N/A	N/A	(1,327)	N/A	(1,327)			(1,327)
321		Repairs Billed to Others - Credit	N/A	N/A	(6,026)	N/A	(6,026)			(6,026)
322		Dismantling Retired Property	(1)		20		19	1		20
323		Other	810	354	41	25	1,230			1,231
324		TOTAL OTHER EQUIPMENT	7,154	7,150	63,479	41,319	119,102	4,179		123,281
		TOTAL EQUIPMENT	132,354	175,272	450,383	188,578	946,587	6,018		952,605
		TRANSPORTATION:								
401		TRAIN OPERATIONS								
402		Administration	7,019	546	934	2,285	10,784	202		10,986
403		Engine Crews	130,183	20	2,763	7,794	140,760	1,580		142,340
404		Train Crews	241,538	837	5,760	13,885	262,020	3,845		265,865
405		Dispatching Trains	19,751	100	177	547	20,575	142		20,717
406		Operating Signals and Interlockers	811	148	1,989		2,948	79		3,027
407		Operating Drawbridges	1,401		39	1	1,441			1,441
408		Highway Crossing Protection	444	1	896	(27)	1,314			1,314
409	*	Train Inspection and Lubrication	15,908	683	178	(6)	16,763	835		17,598
410		Locomotive Fuel	8,673	327,908	8	95	336,684	18		336,702
411		Electric Power Purch/Prod. for Motive Power		(1)			(1)			(1)
412		Servicing Locomotives	19,000	11,568	178		30,746	386		31,132
413		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	3,140	3,140			3,140
414		Clearing Wrecks	442	153	2,584	48	3,227			3,227
415		Fringe Benefits	N/A	N/A	N/A	180,683	180,683	2,793		183,476
416		Other Casualties and Insurance	N/A	N/A	N/A	115,226	115,226	240		115,466
417		Joint Facility - Debit	N/A	N/A	12,732	N/A	12,732			12,732
418		Joint Facility - Credit	N/A	N/A	(4,296)	N/A	(4,296)			(4,296)
419		Other	22,467	1,495	4,980	(1,413)	27,529			27,529
		TOTAL TRAIN OPERATIONS	467,637	343,458	28,922	322,258	1,162,275	10,120		1,172,395
420		YARD OPERATIONS								
421		Administration	7,746	604	605	949	9,904			9,904
		Switch Crews	110,396		75	21	110,492	232		110,724

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total
			Salaries and wages (b)	Material, tools, supplies, fuels (c)	Purchased services (d)	General (e)	Total freight expense (f)		
422		YARD OPERATIONS - Continued							
423		Controlling Operations	13,138	38	786	2	13,964	91	14,055
424		Yard Terminal Clerical	34,875	1,628	4,669	22	41,192		41,192
425		Operating Switches Signals, Retarders & Humps	2,104	378	171		2,653		2,653
426		Locomotive Fuel	32	20,494	3		20,529		20,529
427		Electric Power Purch/Produced for Motive Power					0		0
428		Servicing Locomotives	131	738	7		876		876
429		Freight Lost or Damaged - Soley Related	N/A	N/A	N/A	367	367		367
430		Clearing Wrecks	606	26	1,506	2	2,140		2,140
431		Fringe Benefits	N/A	N/A	N/A	68,018	68,018	95	68,113
432		Other Casualties and Insurance	N/A	N/A	N/A	40,484	40,484	1	40,485
433		Joint Facility - Debit	N/A	N/A	22,329	N/A	22,329		22,329
434		Joint Facility - Credit	N/A	N/A	(5,916)	N/A	(5,916)		(5,916)
435		Other	6,746	41	143	(32)	6,898		6,898
		TOTAL YARD OPERATIONS	175,774	23,945	24,378	109,833	333,930	419	334,349
501		TRAIN AND YARD OPERATIONS COMMON							
502		Cleaning Car Interiors	118		2,520	2	2,640	956	3,596
503		Adjusting and Transferring Loads	80	7	954	N/A	1,041	N/A	1,041
504		Car Loading Devices and Grain Doors		108		N/A	108	N/A	108
505		Freight Lost or Damaged - All other	N/A	N/A	N/A	8,378	8,378		8,378
506		Fringe Benefits	N/A	N/A	N/A	66	66	349	415
		TOTAL TRAIN AND YARD OPERATIONS COMMON	198	115	3,474	8,446	12,233	1,305	13,538
507		SPECIALIZED SERVICE OPERATIONS							
508		Administration	13,080	600	3,309	1,296	18,285	N/A	18,285
509		Pick-Up and Delivery, and Marine Line Haul		103	93,701		93,804	N/A	93,804
510		Loading and Unloading Local Marine	1,588	800	34,198	2	36,588	N/A	36,588
511		Protective Services	1,146	2,372	77	(2)	3,593	N/A	3,593
512		Freight Lost or Damaged - Soley Related	N/A	N/A	N/A		0	N/A	0
513		Fringe Benefits	N/A	N/A	N/A	6,782	6,782	N/A	6,782
514		Casualties and Insurance	N/A	N/A	N/A	1,116	1,116	N/A	1,116
515		Joint Facility - Debit	N/A	N/A		N/A	0	N/A	0
516		Joint Facility - Credit	N/A	N/A		N/A	0	N/A	0
517		Other	159	335	2,461	167	3,122	N/A	3,122
		TOTAL SPECIALIZED SERVICE OPERATIONS	15,953	4,210	133,746	9,361	163,270	N/A	163,270

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total
			Salaries and wages (b)	Material, tools, supplies, fuels (c)	Purchased services (d)	General (e)	Total freight expense (f)		
518		ADMINISTRATIVE SUPPORT OPERATIONS							
519		Administration	22,838	1,070	3,372	1,981	29,261	88	29,349
520		Employees Perform Clerical & Accounting Functions	33,108	524	1,974	(61)	35,545	1,040	36,585
521		Communication System Operation	821	597	13,269		14,687	3	14,690
522		Loss and Damage Claims Processing	1,181		74		1,255		1,255
523		Fringe Benefits	N/A	N/A	N/A	25,084	25,084	371	25,455
524		Casualties and Insurance	N/A	N/A	N/A	2,774	2,774		2,774
525		Joint Facility - Debt	N/A	N/A	N/A	254	254		254
526		Joint Facility - Credit	N/A	N/A	(269)	N/A	(269)		(269)
527		Other	1,836	10	14	(9)	1,851		1,851
528		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	59,784	2,201	18,688	29,769	110,442	1,502	111,944
601		GENERAL AND ADMINISTRATIVE	719,346	373,829	209,208	479,667	1,782,150	13,346	1,795,496
602		Officers - General and Administrative	52,758	4,788	27,890	23,151	108,587	1,372	109,959
603		Accounting, Auditing, and Finance	17,550	254	4,064	2,955	24,823	125	24,948
604		Management Services and Data Processing	25,198	706	24,879	2,725	53,508	190	53,698
605		Marketing	21,073	550	6,361	6,318	34,302		34,302
606		Sales	2,069	13	281	1,092	3,455		3,455
607		Industrial Development	2,934	35	968	655	4,592	N/A	4,592
608		Personnel and Labor Relations	8,175	330	6,244	4,566	19,315	392	19,707
609		Legal and Secretarial	6,476	125	26,661	1,391	34,653	159	34,812
610		Public Relations and Advertising	1,079	12	58	274	1,423		1,423
611		Research and Development	475	724	4,478	208	5,885		5,885
612		Fringe Benefits	N/A	N/A	N/A	60,910	60,910	655	61,565
613		Casualties and Insurance	N/A	N/A	N/A	10,527	10,527		10,527
614		Write-down of Uncollectible Accounts	N/A	N/A	N/A	15,857	15,857	4	15,861
615		Property Taxes	N/A	N/A	N/A	71,355	71,355	370	71,725
616		Other Taxes Except on Corp. Income or Payroll	N/A	N/A	N/A	32,490	32,490	58	32,548
617		Joint Facility - Debt	N/A	N/A	2,141	N/A	2,141		2,141
618		Joint Facility - Credit	N/A	N/A	(44)	N/A	(44)		(44)
619		Other	7,657	163	(2,089)	6,070	11,801	18	11,819
620		TOTAL GENERAL AND ADMINISTRATIVE	145,444	7,700	101,892	240,544	495,580	3,343	498,923
		TOTAL CARRIER OPERATING EXPENSES	1,196,989	640,421	865,198	1,314,109	4,016,717	25,704	4,042,421

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	6,072			2
3		4	Other right-of-way expenditures	127			3
4		5	Tunnels and subways	630			4
5		6	Bridges, trestles, and culverts	6,758			5
6		7	Elevated structures				6
7		8	Ties	57,774			7
8		9	Rail and other track material	82,690			8
9		11	Ballast	34,716			9
10		13	Fences, snowsheds and signs	225			10
11		16	Station and office buildings	7,689	25,819		11
12		17	Roadway buildings	856			12
13		18	Water stations	92			13
14		19	Fuel stations	1,870			14
15		20	Shops and enginehouses	4,855			15
16		22	Storage warehouses				16
17		23	Wharves and docks	(55)			17
18		24	Coal and ore wharves	294			18
19		25	TOFC/COFC terminals	3,793			19
20		26	Communications systems	7,121			20
21		27	Signals and interlockers	10,071			21
22		29	Power plants	105			22
23		31	Power transmission systems	199			23
24		35	Miscellaneous	765			24
25		37	Roadway machines	9,331	3,862		25
26		39	Public improvements; construction	1,860			26
27		45	Power plant machines	118			27
28		-	Other lease/rentals	N/A	1,847	N/A	28
29	*	-	TOTAL	237,976	31,528	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 carries on railroad mainlines).
 3 The gross amounts receivable and payable for freight-train cars (line 19, column (b) through (g), and line 19, column (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 rents for "Other Equipment" as outlined in note 6 to Schedule 415.
 4 Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
 5 Report in columns (e), (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 text 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)	
		CAR TYPES							
1		Box - Plain 40 foot		8	40	0	0	0	1
2		Box - Plain 50 foot and longer		2,441	7,905	3,586	7,682	17,476	2
3		Box - Equipped		3,215	7,950	0	7,495	14,183	3
4		Gondola - Plain		1,105	2,592	789	2,871	3,580	4
5		Gondola - Equipped		458	2,122	0	1,383	1,987	5
6		Hopper - Covered		8,440	20,997	20,993	5,333	12,189	6
7		Hopper - Open top - General service		1,154	2,595	12	1,552	1,994	7
8		Hopper - Open top - Special service		23	373	6	78	143	8
9		Refrigerator - Mechanical		1,330	1,277	636	377	653	9
10		Refrigerator - Non-mechanical		1,595	2,706	3,231	2,698	5,115	10
11		Flat TOFC/COFC		530	2,175	52,573	2,289	7,561	11
12		Flat multi-level		0	0	11,490	511	696	12
13		Flat - General service		14	41	180	208	294	13
14		Flat - Other		664	2,468	9,459	2,681	5,560	14
15		Tank - Under 22,000 gallons		0	1	16,286	0	0	15
16		Tank - 22,000 gallons and over		25	109	20,418	0	0	16
17		All other freight cars		8	39	49	112	309	17
18		Auto racks		0	6,531	0	0	6,253	18
19		TOTAL FREIGHT TRAIN CARS		21,010	59,921	139,708	35,270	77,993	19
		OTHER FREIGHT-CARRYING EQUIPMENT							
20		Refrigerated trailers		0	0	0	0	8	20
21		Other trailers		0	14,701	13,189	0	6,795	21
22		Refrigerated containers		0	0	0	0	2	22
23		Other containers		0	3,564	0	0	1,628	23
24	*	TOTAL TRAILERS AND CONTAINERS		0	18,265	13,189	0	8,433	24
25		GRAND TOTAL (LINES 19 AND 24)		21,010	78,186	152,897	35,270	86,426	25

NOTES AND REMARKS

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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 39, 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 therefor 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)	
		LOCOMOTIVES					
1		Diesel Locomotive - Yard	6,172	2,026			1
2		Diesel Locomotive - Road	167,211	11,118	1,958		2
3		Other Locomotive - Yard					3
4		Other Locomotive - Road					4
5	*	TOTAL LOCOMOTIVES	173,383	13,144	1,958	0	5
		FREIGHT TRAIN CARS					
6		Box - Plain 40 foot	80				6
7		Box - Plain 50 foot and longer	3,848	783			7
8		Box - Equipped	7,735	2,181			8
9		Gondola - Plain	4,116	1,574			9
10		Gondola - Equipped	5,061	1,427			10
11		Hopper - Covered	41,263	13,378			11
12		Hopper - Open Top - General Service	13,343	2,779			12
13		Hopper - Open Top - Special Service	3,052	1,183			13
14		Refrigerator - Mechanical	4,146	2,266			14
15		Refrigerator - Nonmechanical	7,865	(597)	88		15
16		Flat TOFC/COFC	80	(4)			16
17		Flat Multi-Level	378				17
18		Flat - General Service		472			18
19		Flat - Other	6,622	3,266			19
20		All Other Freight Cars -	437	104			20
21		Caboose	1,402	949			21
22		Auto Racks		1,492			22
23		Miscellaneous Accessories		388			23
24	*	TOTAL FREIGHT TRAIN CARS	99,428	31,841	88	0	24
		OTHER EQUIPMENT-REVENUE FREIGHT					
25		Refrigerated Trailers					25
26		Other Trailers	2,370	302			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis	2,782	244			30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	5,152	546	0	0	32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
		Passenger and Other Revenue Equipment					
36	*	(Freight Portion)	(91)				36
37	*	Computer Systems and Word Proc. Equip.	7,334	13,751			37
38	*	Machinery - Locomotives	(12)	663			38
39	*	Machinery - Freight Cars		1,401			39
40	*	Machinery - Other Equipment	5,226	151			40
41	*	Work and Other Non-Revenue Equipment	13,104	21,837			41
42		TOTAL OTHER EQUIPMENT	25,561	37,803	0	0	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	303,524	83,334	2,046	0	43

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			21,787		15,313		1
2		129,154	307,271	35,238	170,926	29,289	2
3							3
4							4
5		129,154	329,058	35,238	186,239	29,289	5
6		1,410	37		32		6
7		11,733	28,731		10,037		7
8		2,164	93,398		67,743		8
9		4,125	37,094		16,258		9
10		1,803	54,331		24,225		10
11		46,234	370,807		187,364		11
12		3,981	137,068		78,135		12
13		2,502	41,034		8,759		13
14			43,780		30,924		14
15		60	48,664		35,694		15
16		818	296		(8)		16
17							17
18			4,670		5,387		18
19			78,407		33,859		19
20		32	14,279		8,100		20
21			24,071		11,891		21
22		2,748	17,574		5,001		22
23			4,582		1,741		23
24		77,632	998,823	0	525,144	0	24
25							25
26		21,377	211		80		26
27							27
28							28
29							29
30			1,979		1,141		30
31			12		1		31
32		21,377	2,202	0	1,222	0	32
33							33
34							34
35		0	0	0	0	0	35
36							36
37		6,916	112,280		61,888		37
38			17,210		5,595		38
39			47,182		13,590		39
40			4,146		1,110		40
41		17	254,277		112,989		41
42		6,933	435,095	0	195,172	0	42
43		235,096	1,765,178	35,238	907,777	29,289	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 (c), 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		Line No.	
			Inv. Base (c)	Accum. Dep. (d)	Dep. rate % (e)	Inv. Base (f)	Accum. Dep. (g)	Dep. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)		Accum. depr. & Amort. (m)
1	I	3	174,484	88,566	1.40							174,484	88,566	1
2		8	523,453	202,629	4.45							523,453	202,629	2
3		9	1,396,942	627,437	3.40							1,396,942	627,437	3
4		11	292,658	121,519	5.31							292,658	121,519	4
5	SUB-TOTAL		2,257,147	1,020,151								2,257,147	1,020,151	5
6	II	3	218,883	116,488	1.40	384	105	1.40				217,247	116,591	6
7		8	582,805	187,572	4.13	924	88	4.13				583,728	187,681	7
8		9	1,042,883	374,003	2.02	3,708	388	2.02				1,046,612	374,381	8
9		11	257,370	88,720	4.56	473	108	4.56				257,843	88,838	9
10	SUB-TOTAL		2,210,041	757,781		5,480	688					2,215,531	758,478	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	58,188	23,827	1.40							58,188	23,827	16
17		8	88,888	44,857	3.08							88,888	44,857	17
18		9	185,158	41,842	2.11							185,158	41,842	18
19		11	48,880	18,575	3.81							48,880	18,575	19
20	SUB-TOTAL		377,125	128,101								377,125	128,101	20
21	V	3	10,002	3,523	1.40							10,002	3,523	21
22		8	13,216	7,710	3.08							13,216	7,710	22
23		9	28,823	8,518	2.78							28,823	8,518	23
24		11	7,388	2,882	3.81							7,388	2,882	24
25	SUB-TOTAL		60,508	20,711								60,508	20,711	25
26	GRAND TOTAL		5,004,832	1,827,754	N/A	5,480	688	N/A				5,010,322	1,828,442	26

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

Columns (d) + (g) + (j) = 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 320 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, fuel 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
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 bi-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and bi-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves
- 7 Report on line 4, column (h), 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	17,123			379		364	399		18,265	1
2	•	Pick up and delivery, marine line haul	93,796			4		4	N/A		93,804	2
3	•	Loading and unloading and local marine	25,579			2,817		8,192	N/A		36,388	3
4	•	Protective services, total debit and credits							3,593		3,593	4
5	•	Freight lost or damaged—solely related										5
6	•	Fringe benefits	5,354			805			623		6,782	6
7	•	Casualty and insurance	64			281		160	611		1,116	7
8	•	Joint facility - Debit										8
9	•	Joint facility - Credit										9
10	•	Other	2,755			297		9	61		3,122	10
11	•	TOTAL	144,671			4,583		8,729	5,287		163,270	11

Schedule 418

Instruction:

This schedule will show the investment in capitalized leases in road and equipment by primary account.

Column

(a) = primary account number and title for which capital lease amounts are included therein.

(b) = the total investment in that primary account.

(c) = the investment in capital leases at the end of the year.

(d) = the current year amortization.

(e) = the accumulated amortization relating to the leased properties.

418. SUPPORTING SCHEDULE-CAPITAL LEASES

(Dollars in thousands)

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NOTES AND REMARKS

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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	126,613	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	137,440	2
3		Excess Profits	0	3
4	*	Total - Income Taxes lines 2 - 3	137,440	4
5		Railroad Retirement	270,973	5
6		Hospital Insurance	19,403	6
7		Supplemental Annuities	21,080	7
8		Unemployment Insurance	21,892	8
9		All Other United States Taxes	670	9
10		Total - U.S. Government Taxes	471,458	10
11		Total - Railway Taxes	598,071	11

B. Adjustments to Federal Income Taxes

- 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).
- 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).
- 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.
- 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.
- 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.
- 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 R.C.: Guideline lives pursuant to Rev. Proc. 62-21	1,295,263	7,336		1,302,599	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	22,560	2,039		24,619	6
7	Expenses Deductible In Different Periods	(383,718)	11,136	(11,587)	(384,169)	7
8	Taxable Sale and Leaseback	(471)			(471)	8
9						9
10	State Deferred Taxes, Net of					10
11	Federal Tax Benefit	91,485	564	(1,290)	90,759	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment Tax Credit*	(4,270)	4,270		0	18
19	TOTALS	1,020,849	25,365	(12,877)	1,033,337	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 "Cumulative Effect of Changes in Accounting" in ICC Account 592, and other balance sheet adjustments.

Cumulative Effect of Changes in Accounting	
Federal income tax	\$ (11,587)
State income tax (net of federal tax)	(1,178)
Other state income tax adjustments	(112)
	<u>\$ (12,877)</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					1
2					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		NONE			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	Burlington Northern Railroad	Sinking Fund and Interest	1,315	Joint	2
3	CSX Transportation, Inc.	on Refdg. and Imp. Mtge.			3
4	Illinois Central Gulf Railroad Co.	Bond Series C due 7/1/2019			4
5	Norfolk Southern				5
6	St. Louis Southwestern Railway Company				6
7	Union Pacific Railroad				7
8					8
9					9
10					10
11					11
12					12
13	Klamath Railroad Company Inc.				13
14	Burlington Northern Railroad	Principal, monthly payments, plus 3 months interest	2,765	Sole	14
15		12/5/92 through 9/5/95			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 in 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

Effective October 13, 1992, Railroad entered into a \$300 million 364-day Bank Credit Agreement. At Railroad's option, interest on borrowings is based on prime, certificate of deposit or London Interbank Offered rates. Annual facility fees are 0.125 percent per year.

The financial covenant on the agreement requires that Railroad's consolidated tangible net worth, as defined in the agreement, be at least \$1.4 billion and its debt, as defined in the agreement, cannot exceed the lesser of 140 percent of its consolidated tangible net worth, or \$2.5 billion.

The agreement contains an event of default arising out of the occurrence and continuance of a "Change in Control". A "Change in Control" is generally defined as a change in the relationship between BNI, BNI's subsidiaries and shareholders, such change not having been approved by BNI's Board of Directors.

At December 31, 1992 \$300 million was available under this bank credit agreement.

NOTES AND REMARKS

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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	0
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	36,541
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	899,703
4	766	Equipment Obligations	Sch. 200, L. 42	67,499
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	9,404
6	768	Debt in Default	Sch. 200, L. 44	0
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(55,455)
8		Total Debt	Sum L. 1-7	957,692
9		Debt Directly Related to Road Property	Note 1.	808,623
10		Debt Directly Related to Equipment	Note 1.	124,809
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	933,432
12		Percent Directly Related to Road	L. 9 / L. 11 (2 decimals)	86.63
13		Percent Directly Related to Equipment	L. 10 / L. 11 (2 decimals)	13.37
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	24,260
15		Road Property Debt	(L. 12 * L. 14) plus L. 9	829,639
16		Equipment Debt	(L. 13 * L. 14) plus L. 10	128,053

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	103,154
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	0
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	0
20		Total Interest	Sum of lines (17+18) less 19	103,154
21		Interest Affiliated Company Debt	Note 2.	0
22		Net Interest Expense	L. 20 minus L. 21	103,154
23		Interest Directly Related to Road Property Debt	Note 3.	70,748
24		Interest Directly Related to Equipment Debt	Note 3.	14,707
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L.23 + L.24)	17,699
26		Interest Road Property Debt	L. 23 + (L. 25 * L. 12)	86,081
27		Interest Equipment Debt	L. 24 + (L. 25 * L. 13)	17,073

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 789-Account Payable; Affiliated Companies.

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

NOTES AND REMARKS

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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 are 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 for the 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 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 of 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 (c).

SCHEDULE 312. 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 (rental)	18,968	3,722(P)	1
2				Road Property (rental)	3,401	0(P)	2
3				Branch Lines (rental)	6,632	1,658(P)	3
4				Industrial Land (rental)	570	95(P)	4
5				Computers (rental)	2,815	513(P)	5
6				Note Receivable-Interest	8,374	1,856(R)	6
7				Administrative Services	110	220(R)	7
8				Seattle Office Lease	1,004	1,004(P)	8
9			Controlled				9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17	BNL						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
- (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 distances between termini 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, way 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	20,735	1,803	38	2,090	1,903	3,723	30,292	1
2	1J	3/4						5	5	2
3	1J	2/3						14	14	3
4	1J	1/2	227	48		16	34	143	468	4
5	1J	1/3	13			4	6	28	51	5
6	1J	1/4					1	59	60	6
7	1J	2/5							0	7
8		TOTAL 1J	240	48	0	20	41	249	598	8
9		TOTAL 1 AND 1J	20,975	1,851	38	2,110	1,944	3,972	30,890	9
10	2		4				1	4	9	10
11	3		148	2		18	13	7	188	11
12	4		381			3	42	15	441	12
13	5		1,278	250	2	72	72	150	1,824	13
57		GRAND TOTAL	22,786	2,103	40	2,203	2,072	4,148	33,352	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	7	34	164	1
2	1J	1/2	4						4	2
3		TOTAL CLASS	110	10	0	7	7	34	168	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	14	50	280	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								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)	New line constructed during year (i)	
1		Alabama	459				32	491			1
2		Arkansas	208					208			2
3		California	99				1	100			3
4		Colorado	586				125	711			4
5		Florida	44					44			5
6		Idaho	365				2	367	33		6
7		Illinois	1,064				91	1,155			7
8		Iowa	539		100	6	67	712			8
9		Kansas	558				25	583			9
10		Kentucky	4				9	13			10
11		Minnesota	1,883				276	2,159	3		11
12		Mississippi	179					179			12
13		Missouri	1,494				27	1,521			13
14		Montana	2,238				1	2,239	474		14
15		Nebraska	2,284				2	2,286			15
16		New Mexico	83					83			16
17		North Dakota	2,436				50	2,486	650		17
18		Oklahoma	797				61	858	189		18
19		Oregon	489				127	616			19
20		South Dakota	592			363	25	980			20
21		Tennessee	16					16			21
22		Texas	1,020			11	149	1,180			22
23		Washington	2,128		49		193	2,370			23
24		Wisconsin	267				6	273			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)	20,853	4	149	380	1,400	22,786	1,349	0	32

NOTES AND REMARKS

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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 (1). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (b). Units rented from others for a period less than one year should not be included in column (1).
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 hauler 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 (j), 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 AAB 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 (j)	= Line 11, column (l)
Line 6, column (j)	= Line 12, column (l)
Line 7, column (j)	= Line 13, column (l)
Line 8, column (j)	= Line 14, column (l)
Line 9, column (j)	= Line 15, column (l)
Line 10, column (j)	= Line 16, column (l)

When data appear in column (j) lines 1 thru 8, column (k) should have data on same lines

When data appear in columns (k) or (l) lines 36 thru 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	(b) Units in service of respondent at beginning of year	Changes During the Year				(g) Units retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year				
				(c) New units purchased or built	(d) New units leased from others	(e) Rebuilt units acquired and rebuilt units rewritten into property accounts	(f) All other units including reclassification and second hands units purchased or leased from others		(h) Owned and Used	(i) Leased From Others	(j) Total in service of respondent (col h & i)	(k) Aggregate capacity of units reported in col (j) (see ins 7)	(l) Leased to others
		Locomotive Units											
1		Diesel-freight	1,875		3			48	556	1,274	1,830	5,272,780	1
2		Diesel-passenger	25							25	25	60,000	2
3		Diesel-multiple purpose	248			27		62	178	35	213	365,908	3
4		Diesel-switching	192		1			12	180	1	181	224,621	4
5		TOTAL (lines 1 to 4)	2,340		4	27		122	914	1,335	2,249	5,923,309	5
6		Electric locomotives											6
7		Other self-powered units											7
8		TOTAL (lines 5, 6 and 7)	2,340		4	27		122	914	1,335	2,249	5,923,309	8
9		Auxiliary units			2					2	2	N/A	9
10		TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2,340		6	27		122	914	1,337	2,251	N/A	10
* Leased from West Suburban Mass Transit District, a Public Authority, and used solely for commuter service between Chicago and Aurora, Illinois.													

* 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	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)	During Calendar Year					TOTAL (l)	Line No.
								1990 (g)	1991 (h)	1992 (i)	1993 (j)	1994 (k)		
11	.	Diesel	291	424	683	462	148	120	90	31			2,249	11
12	.	Electric												12
13	.	Other Self-powered Units												13
14	.	TOTAL (lines 11 to 13)	291	424	683	462	148	120	90	31	0	0	2,249	14
15	.	Auxiliary Units								2			2	15
16	.	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	291	424	683	462	148	120	90	33	0	0	2,251	16

710 INVENTORY OF EQUIPMENT-Continued
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS

Line No.	Cross Check	Type or Design of Units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service whether owned or leased, including reclassification	Units at Close of Year				Line No.
				New units purchased or built	New units leased from others	Rebuilt units acquired and rewritten into property accounts	All other units including reclassification and second hand units purchased or leased from others		Owned and used	Leased from others	Total in service of respondent (col h & i)	Aggregate capacity of units reported in col (j) (see ins 7)	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO) Combined Cars	141							141	141	20,168	17
18		(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, JA)										N/A	22
23		TOTAL (lines 17 to 22)	141							141	141	20,168	23
24		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)	0										28
29		TOTAL (lines 23 and 28)	141							141	141	20,168	29
30		COMPANY SERVICE CARS Business cars (PV)	13						13		13	N/A	30
31		Board outfit cars (MWX)	666					98	568		568	N/A	31
32		Derrick and snow removal cars (MWU, MWV, MWV, MWK)	96					(3)	99		99	N/A	32
33		Dump and ballast cars (MWS, MED)	1,405					12	1,250		1,250	N/A	33
34		Other maintenance and service equipped cars	2,948	20				38	2,836		2,836	N/A	34
35		TOTAL (lines 30 to 34)	5,128	20				50	4,766		4,766	N/A	35

* Leased from West Suburban Mass Transit District, 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 (i).

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)	325						36
37		Plain box cars - 50' and longer (B3 0-7, B4 0-7, B5 , B6 , B7 , B8)	4,038					1	37
38		Equipped box cars (All Code A, Except A 5)	5,006					147	38
39		Plain gondola cars (All Codes G & J 1, J 2, J 3, and J 4)	4,040			240		2	39
40		Equipped gondola cars (All Code E)	2,336				130	275	40
41		Covered hopper cars (All Code C 1, C 2, C 3, C 4)	24,532			1,000		2,562	41
42		Open top hopper cars-general service (All Code H)	7,911						42
43		Open top hopper cars-special service (All codes J-O, and All Code K)	1,724		100				43
44		Refrigerator cars-mechanical (R 5 , R 6 , R 7 , R 8 , R 9)	1,510						44
45		Refrigerator cars-non-mechanical (R 0 , R 1 , R 2)	2,199	65			45		45
46		Fiat cars-TOFC/COFC (All Codes P, Q & S, Except Q8)	91			112			46
47		Fiat cars-multi-level (All Code V)	0						47
48		Fiat cars-general service (F10 , F20 , F30)	330					1	48
49		Fiat cars-other (F 1_ , F 2_ , F 3_ , F 4_ , F 5_ , F 6_ , F 8 , F40)	3,321					5	49
50		Tank cars-under 22,000 gallons (T 0_ , T 1_ , T 2_ , T 3_ , T 4_ , T 5_ , Except T000)	0						50
51		Tank cars-22,000 gallons and over (T 6_ , T 7_ , T 8_ , T 9_)	188						51
52		All other freight cars (A 5_ , F 7_ , All Code L and Q8_) 371-376, 471-476 and Q8-)	283	311				114	52
53		TOTAL (lines 36 to 52)	57,834	376	100	1,352	175	3,107	53
54		Caboose(All Code M-930)	N/A	559					54
55		TOTAL (lines 53, 54)	57,834	935	100	1,352	175	3,107	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 88 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		17	3	305	308		16,766	36
37		322	1,175	2,542	3,717		270,495	37
38		234	4,451	468	4,919		389,124	38
39		772	2,618	892	3,510		326,471	39
40		140	2,211	390	2,601		248,277	40
41		1,380	16,716	9,998	26,714		2,632,666	41
42		262	6,788	861	7,649		750,350	42
43		98	1,185	541	1,726		162,951	43
44		18	1,492		1,492		99,381	44
45		323	1,973	13	1,921	65	148,417	45
46		11	15	177	192		40,148	46
47								47
48		20	311		311		17,607	48
49		123	3,203		3,203		267,476	49
50								50
51		8	180		180		17,217	51
52		289	412	7	259	160	33,706	52
53		4,017	42,733	16,194	58,702	225	5,421,072	53
54		28	531		N/A	531	N/A	54
55		4,045	43,284	16,194	58,702	756	5,421,072	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	1					57
58		TOTAL (lines 56 and 57)	N/A	1					58
HIGHWAY REVENUE EQUIPMENT									
59		Chassis Z1 , Z67 , Z68 , Z69		1,759		150			59
60		Dry van U2 , Z , Z6 , 1-6	741						60
61		Flat bed U3 , Z3			1				61
62		Open bed U4 , Z4							62
63		Mechanical refrigerator U5 , Z5							63
64		Bulk U0 , Z0	197						64
65		Insulated U7 , Z7	259						65
66		Tank 1 Z0 , U6							66
67		Other trailer and container (Special equipped dry van U9 , Z8 , Z9)	75			7			67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1,272	1,759	1	157	0	0	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									56
57					N/A				57
58			1		N/A	1			58
			1		N/A	1			
59		2	315	1,592		1,907	38,790		59
60		421	17	303	320		5,503		60
61			1		1		25		61
62									62
63									63
64				197	197		4,930		64
65		2	7	250	257		6,588		65
66									66
67		1		81	81		95		67
68									68
69									69
70		428	340	2,423	858	1,907	55,931		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 boxcar-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	Freight Cars: 1992 Report					1
2						2
3	Open Top Hopper (special service) K380	100	2,860	4,885	P	3
4						4
5	Highway Revenue Equipment: 1992 Report					5
6						6
7	48 foot Flat Rack U375	1	4	13	P	7
8		-				8
9	Company Service Cars: 1992 Report					9
10						10
11	Tank Cars M360	20	639	910	P	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	121	N/A	5,808	N/A	25

REBUILT UNITS

26	Locomotives 1991 Report					26
27						27
28	GP-28-M DMA 1800 H.P. Leased	27	3,427	-	C	28
29				-		29
30						30
31	Equipment Installed For Which Final Cost Not Completed					31
32	Freight Cars: 1992 Report					32
33						33
34	130 - Equipped Gondolas E530					34
35	45 - Refrigerator Cars R610					35
36						36
37						37
38	TOTAL	27	N/A	0	N/A	38
39	GRAND TOTAL	148	N/A	5,808	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 10804 of the Interstate Commerce Act.

- 2. This schedule should include all lines 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	10,614	37.27	56.80	24.19	1
2	B	5,124	12.35	54.21	9.36	2
3	C	2,819	2.66	39.82	44.17	3
4	D	6,973	0.23	28.42	31.20	4
5	E	5,998	xxxx	N/A	N/A	5
6	TOTAL	31,528	18.33	44.81	108.92	6
7	F	4,650	xxxx	xxxx	5.88	7
8	Potential abandonments	962	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 (j), 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. 8, the average cost per tie should include transportation charges on foreign ties, the trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, 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												Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties		Line No.
		New ties						Second-hand ties							Total (l)	Percent of spot maintenance (k)	
		Wooden		Concrete		Other		Wooden		Other							
		Treated (b)	Untreated (c)	(d)	(e)	(f)	(g)	(h)	(i)								
1	A	777,561	-	499,408	-	17,519	-	-	-	-	-	1,294,488	2,324,539	N/A	1		
2	B	405,386	-	-	-	64,565	-	-	-	-	-	529,951	808,878	N/A	2		
3	C	60,490	-	-	-	70,886	-	-	-	-	-	131,376	289,220	N/A	3		
4	D	36,102	-	-	-	53,444	-	-	-	-	-	89,548	266,423	N/A	4		
5	E	46,483	-	350	-	28,558	-	-	-	-	-	75,389	1,788,205	N/A	5		
6	TOTAL	1,386,022	-	498,758	-	234,970	-	-	-	-	-	2,120,760	5,517,265	N/A	6		
7	F	208	-	-	-	2,000	-	-	-	-	-	2,208	34,319	N/A	7		
8	Potential abandonments	14	-	-	-	1,428	-	-	-	-	-	1,440	0	N/A	8		

9. Average cost per cross-tie \$ 22.25 and switch-tie (MBM) \$ 520.70

9. Average cost per cross-tie \$ 22.25 and switch-tie (MBM) \$ 520.70

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 (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	No.	
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)			
1	T	34,802	18.22	564	647,005	318.38	214	New	1	
2	T	1,257	12.51	16				Second Hand	2	
3	S	25,894	36.42	943				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	61,953		1,523	647,005		214		20	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 25.35									21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid 8.44									22

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. 8, 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 (a)	Miles of rail laid in replacement (rail-miles)						Total		Percent of spot maintenance (b)	Line No.
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)				
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)						
1	A	754.69	34.97	236.03	11.69	990.72	46.68		N/A	1	
2	B	37.19	19.21	239.24	1.20	276.43	20.41		N/A	2	
3	C	1.95	1.03	26.08	4.28	28.03	5.31		N/A	3	
4	D	0.19	0.46	0.00	7.68	0.19	8.14		N/A	4	
5	E	4.82	20.85	47.32	5.34	52.14	26.19		N/A	5	
6	TOTAL	798.84	76.52	548.67	30.19	1,347.51	106.71		N/A	6	
7	F	0.08	2.42	7.51	0.14	7.59	2.58		N/A	7	
8	Potential Abandonments	0.00	0.00	0.00	0.00	0.00	0.00		N/A	8	
9	Average cost of new and relay rail laid in replacement per gross ton \$ 652.60 new and \$ 139.55 relay.										9

(1) Track miles of welded rail installed this year - 529.35 .

(2) Total system track miles of welded rail to date - 15,761.25 .

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 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, crossovers, etc., during year	Average cost per ton (2,000 lb.)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)	
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	2	115	176	92	522.18	115	235	150	637.53	1
2	2	132	99	61	618.18	132	32	20	645.41	2
3	2	136	2,609	1,439	542.35					3
4										4
5	4	110	0			110	160	21	133.45	5
6	4	112	179	23	133.63	112	792	104	131.37	6
7	4	115	300	55	182.53	115	490	136	277.85	7
8	4	132	103	12	115.70					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	Total	N/A	3,466	1,682		N/A	1,709	431		33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc. in which rails were laid								25.35	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								8.44	35
36	Track-miles of welded rail installed on system this year 23.67: total to date 894.78.									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	155.18			2
3	60	13.46			3
4	65	26.46			4
5	66	83.55			5
6	67	5.88			6
7	68	88.46			7
8	70	104.16			8
9	72	123.94			9
10	75	499.20			10
11	76	0.97			11
12	77	380.89			12
13	80	95.82			13
14	85	1,176.16			14
15	90	4,097.51			15
16	100	590.00			16
17	105	4.19			17
18	110	447.46			18
19	112	4,090.98			19
20	115	4,067.23			20
21	119	9.88			21
22	129	400.79			22
23	130	14.36			23
24	131	206.63			24
25	132	8,955.18			25
26	133	35.12			26
27	136	1,198.91			27
28	140	1.86			28
29	155	1.47			29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40	TOTAL	26,899.47			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		Percent replaced		Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced	Switch and bridge ties (board feet)	Crossties (d)	Switch and bridge ties (board feet) (e)	Miles of rail replaced (rail-miles) (f)	Percent replaced (g)		Miles surfaced (h)	Percent surfaced (i)	
1	A	1,294,488	2,324,539	3.92	N/A	1,038	4.89	3,230,287	3,929.98	37.03	1
2	B	529,951	869,978	3.33	N/A	297	2.90	926,487	1,321.10	25.78	2
3	C	131,376	289,220	1.50	N/A	33	0.59	278,328	489.35	17.36	3
4	D	89,548	266,423	0.45	N/A	8	0.06	262,894	396.78	5.69	4
5	E	75,389	1,766,205	0.42	N/A	78	0.65	210,882	1,472.75	24.55	5
6	TOTAL	2,120,750	6,517,265	2.22	N/A	1,454	2.30	4,908,878	7,609.96	24.14	6
7	F	2,206	34,318	0.02	N/A	10	0.12	18,120	1,829.80	39.35	7
8	Potential Abandonments	1,440	0	0.05	N/A	0	0.00	21,478	0.00	0.00	8

750. CONSUMPTION OF DIESEL FUEL
(Dollars in Thousands)

LOCOMOTIVES

Line No.	Kind of locomotive service	Diesel		Line No.
		(a)	Diesel oil (gallons) (b)	
1.	Freight		528,057,784	1
2.	Passenger		0	2.
3.	Yard Switching		33,578,156	3
4	TOTAL		559,635,940	4
5.	COST OF FUEL \$(000)		\$357,231	5
6.	Work Train		502,355	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 stated 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. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, 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 of 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 car miles.

(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 an 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 (cars 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 L.E.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 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 inside 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 destruction; trains run for transporting the carrier's employees to and from work when no transportation charge is made, wrecking trains; trains run solely for the purpose of 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 in 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 trailer/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 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 railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire 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 for loading on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.

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)	22,750	36	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	39,236,667	XXXXXX	2
3		2-02 Way Trains	5,775,101	XXXXXX	3
4		2-03 Through Trains	27,752,490	831,625	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	72,764,258	831,625	5
6		2-05 Motorcars (C)	0	0	6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	72,764,258	831,625	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (e)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	117,652,468	XXXXXX	8
9		3-02 Way Trains	11,100,419	XXXXXX	9
10		3-03 Through Trains	77,272,801	871,182	10
11		3-04 TOTAL (lines 8-10)	206,025,688	871,182	11
12		3-11 Train Switching (F)	4,856,971	XXXXXX	12
13		3-21 Yard Switching (G)	7,794,618	15,744	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	218,677,277	886,926	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	607	XXXXXX	15
16		4-011 Box - Plain 50-Foot and Longer	112,132	XXXXXX	16
17		4-012 Box - Equipped	103,776	XXXXXX	17
18		4-013 Gondola - Plain	80,568	XXXXXX	18
19		4-014 Gondola - Equipped	38,434	XXXXXX	19
20		4-015 Hopper - Covered	321,183	XXXXXX	20
21		4-016 Hopper - Open Top - General Service	177,758	XXXXXX	21
22		4-017 Hopper - Open Top - Special Service	36,123	XXXXXX	22
23		4-018 Refrigerator - Mechanical	21,800	XXXXXX	23
24		4-019 Refrigerator - Non-Mechanical	43,920	XXXXXX	24
25		4-020 Flat - TOFC/COFC	54,261	XXXXXX	25
26		4-021 Flat - Multi-Level	5,540	XXXXXX	26
27		4-022 Flat - General Service	1,786	XXXXXX	27
28		4-023 Flat - All Other	67,913	XXXXXX	28
29		4-024 All Other Car Types - Total	5,299	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,071,100	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	973	XXXXXX	31
32		4-111 Box - Plain 50-Foot	59,080	XXXXXX	32
33		4-112 Box - Equipped	82,446	XXXXXX	33
34		4-113 Gondola - Plain	71,104	XXXXXX	34
35		4-114 Gondola - Equipped	35,071	XXXXXX	35
36		4-115 Hopper - Covered	295,195	XXXXXX	36
37		4-116 Hopper - Open Top - General Service	179,695	XXXXXX	37
38		4-117 Hopper - Open Top - Special Service	37,346	XXXXXX	38
39		4-118 Refrigerator - Mechanical	17,777	XXXXXX	39
40		4-119 Refrigerator - Non-Mechanical	25,168	XXXXXX	40
41		4-120 Flat - TOFC/COFC	5,539	XXXXXX	41
42		4-121 Flat - Multi-Level	3,091	XXXXXX	42
43		4-122 Flat - General Service	1,908	XXXXXX	43
44		4-123 Flat - All Other	61,792	XXXXXX	44
45		4-124 All Other Car Types	6,485	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	882,670	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	18,383	XXXXXX	48
49		4-132 Box - Equipped	2	XXXXXX	49
50		4-133 Gondola-Plain	1,591	XXXXXX	50
51		4-134 Gondola - Equipped	12	XXXXXX	51
52		4-135 Hopper - Covered	56,539	XXXXXX	52
53		4-136 Hopper - Open Top - General Service	113	XXXXXX	53
54		4-137 Hopper - Open Top - Special Service	111	XXXXXX	54
55		4-138 Refrigerator - Mechanical	3,237	XXXXXX	55
56		4-139 Refrigerator - Non-Mechanical	11,328	XXXXXX	56
57		4-140 Flat - TOFC/COFC	416,719	XXXXXX	57
58		4-141 Flat - Multi-Level	68,638	XXXXXX	58
59		4-142 Flat - General Service	334	XXXXXX	59
60		4-143 Flat - All Other	36,148	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	23,644	XXXXXX	61
62		4-145 Tank - 22,000 Gallons and Over	28,996	XXXXXX	62
63		4-146 All Other Car Types	162	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	665,957	XXXXXX	64

755 RAILROAD OPERATING STATISTICS - Continued

Line No	Cross Check	Item description	Freight train	Passenger train	Line No
		(a)	(b)	(c)	
		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	5,373	XXXXXX	66
67		4-152 Box - Equipped	3	XXXXXX	67
68		4-153 Gondola - Plain	1,057	XXXXXX	68
69		4-154 Gondola - Equipped	311	XXXXXX	69
70		4-155 Hopper - Covered	80,668	XXXXXX	70
71		4-156 Hopper - Open Top - General Service	1,115	XXXXXX	71
72		4-157 Hopper - Open Top - Special Service	1,522	XXXXXX	72
73		4-158 Refrigerator - Mechanical	1,339	XXXXXX	73
74		4-159 Refrigerator - Non-Mechanical	11,058	XXXXXX	74
75		4-160 Flat - TOFC/COFC	25,479	XXXXXX	75
76		4-161 Flat - Multi-Level	33,999	XXXXXX	76
77		4-162 Flat - General Service	429	XXXXXX	77
78		4-163 Flat - All Other	32,699	XXXXXX	78
79		4-164 Tank - Under 22,000 Gallons	76,699	XXXXXX	79
80		4-165 Tank - 22,000 Gallon and Over	61,291	XXXXXX	80
81		4-166 All Other Car Types	224	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	333,267	XXXXXX	82
83		4-17 Work Equip and Co Freight Car-Miles	3,102	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	2,095,859	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	3,184,187	XXXXXX	85
86		4-192 Way Trains	133,032	XXXXXX	86
87		4-193 Through Trains	1,734,736	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	5,051,955	XXXXXX	88
89		4-20 Caboose Miles	19,110	XXXXXX	89

Total number of loaded miles _____ and empty miles _____ by roadtrailer 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	34,453,677	139,461	98
		6-02 Freight Trains Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	260,895,112	XXXXXX	99
100		6-021 Way Trains	10,013,651	XXXXXX	100
101		6-022 Through Trains	126,840,482	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	490	307,883	102
103		6-04 Non-Revenue	3,166,964	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	435,370,376	447,344	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	304,345	XXXXXX	105
106		7-02 Non-Revenue	5,096	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	309,441	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue - Road Service	232,788,700	XXXXXX	108
109		8-02 Revenue - Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	232,788,700	XXXXXX	110
111		8-04 Non-Revenue - Road Service	2,098,804	XXXXXX	111
112		8-05 Non-Revenue - Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,098,804	XXXXXX	113
114		8-07 TOTAL - REVENUE AND NON-REVENUE (lines 110, 113)	234,887,504	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,669,618	XXXXXX	115
116		9-02 Train Switching	285,898	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,299,103	XXXXXX	117
		11. Train - Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	273,019	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	2,882,943	XXXXXX	120
121		12-02 Way Trains	1,384,735	XXXXXX	121
122		12-03 Through Trains	2,926,559	XXXXXX	122
123		13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	669,237	XXXXXX	123
124		14. Multi-Level Cars - No. of Motor Vehicles Loaded and Unloaded (Q)	0	XXXXXX	124
125		15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)	346,031	XXXXXX	125
		16. Revenue Tons - Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals - Coal	10,395,233	XXXXXX	126
127		16-02 Marine Terminals - Ore	11,917,888	XXXXXX	127
128		16-03 Marine Terminals - Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	22,313,121	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Lines (T)	XXXXXX	XXXXXX	
130		17-01 Servicable	15,774	XXXXXX	130
131		17-02 Unservicable	200	XXXXXX	131
132		17-03 Surplus	734	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	16,708	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

(Insert here name of the affiant)

makes oath and says that he is Vice President, Controller

(Insert here the official title of the affiant)

Or 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 92, to and including December 31, 19 92

Don Snyder
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and

county above named, this 16th day of March, 19 93

My commission expires June 29, 1995



VICTORIA H. VASQUEZ
Notary Public, State of Texas
My Comm. Exp. 6-29-95

Victoria H. Vasquez
(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

(Insert here name of the affiant)

makes oath and says that he is Chairman and Chief Executive Officer

(Insert here the official title of the affiant)

Or Burlington Northern Railroad Company

(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 92, to and including December 31, 19 92

Gerald Grinstein
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and

county above named, this 16th day of March, 19 93

My commission expires June 29, 1995



VICTORIA H. VASQUEZ
Notary Public, State of Texas
My Comm. Exp. 6-29-95

Victoria H. Vasquez
(Signature of officer authorized to administer oaths)

MEMORANDA
(FOR USE OF COMMISSION ONLY)
CORRESPONDENCE

Office addressed		Date of letter or telegram			Subject						Answer needed	Answer					
												Date of letter			File number of letter or telegram		
Name	Title	Month	Day	Year	Page							Month	Day	Year			

CORRECTIONS

Date correction			Page								Authority						Clerk making correction
											Letter or telegram of -			Officer sending letter or telegram		Commission file number	
Month	Day	Year	Month	Day	Year	Name	Title				Name						

EXPLANATORY REMARKS

INDEX

	Page No.		Page No.
Accumulated depreciation		Leases	61
Road and equipment leased		Locomotive equipment	78
From others	38	Electric and other	78
Improvements to	38	Consumption of fuel diesel	91
To others	41	Locomotive unit miles	94
Owned and used	35	Mileage-Average of road operated	85
Accruals-Railway tax	63	Of main tracks	
Analysis of taxes	63	Of new tracks in which rails were laid	88
Application of funds-Source	21	Of new tracks in which ties were laid	87
Balance sheet	5-9	Miscellaneous items in retained income accounts for the	
Capital stock	20	year	65
Car, locomotive, and floating equipment-Classification	78-83	Motorcar car miles	94
Changes in financial position	21-22	Motor rail cars owned or leased	79
Company service equipment	79	Net income	17
Compensating balances and short-term borrowing		Oath	98
arrangements	67	Operating expenses (see Expenses)	
Consumption of fuel by motive-power units	91	Revenues (see Revenues)	
Contingent assets and liabilities	8	Statistics (See Statistics)	
Crossties (see Ties)		Ordinary income	16
Debt holdings	69	Private line cars loaded	95
Depreciation base and rates		Private line cars empty	95
Road and equipment leased		Rails	
From others	34	Laid in replacement	88
Improvements to	32-33	Charges to operating expenses	45
To others	40	Additional tracks, new lines, and extensions	89
Owned and used	34	Miles of new track in which rails were laid	88
Electric locomotive equipment at close of year	68	Weight of	89
Equipment—classified	78-83	Railway—Operating expenses	45-53
Company service	79	Railway—Operating revenues	16
Floating	82-83	Results of Operations	16-17
Freight-train cars	80-81	Retained income unappropriated	19
Highway revenue equipment	82-83	Miscellaneous items in accounts for year	65
Passenger-train cars	78-79	Revenues	
Inventory	78-83	Freight	16
Owned-Not in service of respondent	78	Passenger	16
Equipment-Leased, depreciation base and rate		Road and equipment—Investment in	32-33
From others	34	Improvements to leased property	32-33
Improvements to	37	Reserve	38
Reserve	38	Leased to others—Depreciation base and rates	40
To others	40	Reserve	41
Reserve	41	Owned-Depreciation base and rates	34
Equipment—Owned, depreciation base rates	34	Reserve	35
Reserve	35	Used-Depreciation base and rates	34
Expenses—railway operating	45-53	Reserve	35
Extraordinary items	17	Road—Mileage operated at close of year	74
Federal income taxes	63	By States and Territories	75
Financial position—Changes in	21-22	Securities (see Investments)	
Floating equipment	82-83	Short-term borrowing arrangements—Compensating	
Freight cars loaded	94	balances and	67
Freight-train cars	80-81	Sinking funds	7
Freight car-miles	94	Source and application of working capital	21-22
Fuel consumed diesel	91	Specialized service subschedule	60
Cost	91	Statement of changes in financial position	21-22
Funded debt (see Debt holdings)		Stock outstanding	20
Guaranties and suretyships	66	Changes during year	20
Identity of respondent	2	Number of security holders	3
Items in selected income and retained earnings accounts	65	Total voting power	3-4
Investments in common stocks of affiliated companies	30	Value per share	3
Investments and advances of affiliated companies	26-29	Voting rights	3
Railway property used in transportation service	42-43	Supporting schedule—Road	56-57
Road and equipment	32-33	Suretyships—Guaranties and	66
Changes during year	32-33	Ties laid in replacement	86
Leased property-improvements made during the		Ties—Additional tracks, new lines, and extensions	87
year	32-33	Tracks operated at close of year	74

INDEX - Continued

	Page No.		Page No.
Miles of, at close of year	75	Ton-miles of freight	97
Track and traffic conditions	85	TOFC/COFC number of revenue trailers and containers	
Train hours, yard switching	97	loaded and unloaded	97
Train miles	94	Voting powers and elections	3
Tons of freight	97	Weight of rail	90