

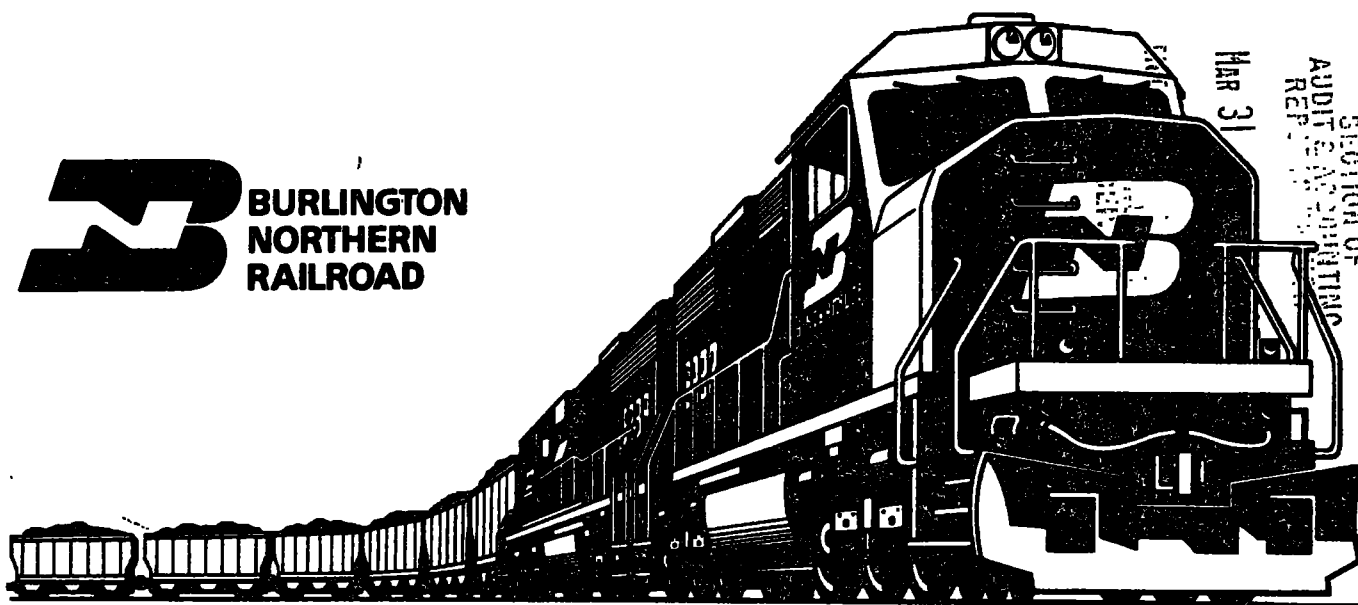
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annual report

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CLASS I RAILROADS

B BURLINGTON
NORTHERN
RAILROAD



to the
Interstate Commerce Commission
For the year ended December 31, 1994

ANNUAL REPORT

OF

BURLINGTON NORTHERN RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1994

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 and Chief Accounting Officer

(Telephone number) (817) 333-3094
(Area code) (Telephone number)

(Office address) 3200 Continental Plaza, 777 Main Street, Fort Worth, TX 76102-5384
(Street and number, City, State, and ZIP code)

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

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

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 is 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

STOCKHOLDER'S 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)

X No annual report to stockholder's 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, 1994

8 State the total number of stockholders of record, as of the date shown in answer to inquiry No 7 One (1) stockholders

9 Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any) If any such holder held in trust, give (in a footnote) the particulars of the trust In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year

Line No	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No
				Common (d)	Stock		
					Second (e)	First (f)	
1	Burlington	3200 Continental Plaza	1,000	1,000			1
2	Northern Inc	777 Main Street					2
3		Ft Worth, TX					3
4		76102-5384					4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

C. VOTING POWERS AND ELECTIONS - Continued

- 10 State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 1,000 votes cast
- 11 Give the date of such meeting. May 12, 1994
12. Give the place of such meeting. Fort Worth, TX

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	26,988	16,692	1
2		702	Temporary Cash Investments			2
3		703	Special Deposits	8,309	4,545	3
			Accounts Receivable			
4		704	-Loan and Notes	65	109	4
5		705	-Interline and Other Balances	10,160	8,065	5
6		706	-Customers	335,718	260,390	6
7		707	-Other	59,901	60,729	7
8		709, 708	-Accrued Accounts Receivable	313,715	272,266	8
9		708.5	-Receivables from Affiliated Companies	2,135	2,029	9
10		709.5	-Less: Allowances for Uncollectible Accounts	(19,697)	(12,997)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	166,626	178,583	11
12		712	Materials and Supplies	99,591	91,243	12
13		713	Other Current Assets	9,550	7,774	13
14			TOTAL CURRENT ASSETS	1,013,061	889,428	14
Other Assets						
15		715, 716, 717	Special Funds	6,463	9,170	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	93,974	104,072	16
17		722, 723	Other Investments and Advances	42,044	42,707	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	11,797	6,633	20
21		743	Other Deferred Debits	72,461	71,542	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	226,739	234,124	23
Road and Equipment						
24		731, 732	Road (Schedule 330) L-30 Column h & b	7,647,943	7,288,355	24
25		731, 732	Equipment (Schedule 330) L-39 Column h & b	1,900,211	1,778,389	25
26		731, 732	Unallocated Items	55,025	59,572	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,754,736)	(3,638,695)	27
28			Net Road and Equipment	5,848,443	5,487,621	28
29	*		TOTAL ASSETS	7,088,243	6,611,173	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	10,948	2,946	31
32		753	Audited Accounts and Wages	153,470	147,833	32
33		754	Other Accounts Payable	9,838	15,910	33
34		755, 756	Interest and Dividends Payable	19,441	22,134	34
35		757	Payables to Affiliated Companies	13,080	8,229	35
36		759	Accrued Accounts Payable	877,718	893,301	36
37		760,761,761.5,762	Taxes Accrued	114,647	115,444	37
38		763	Other Current Liabilities	63,778	69,015	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	115,430	203,551	39
40			TOTAL CURRENT LIABILITIES	1,378,350	1,478,363	40
Non-Current Liabilities						
41		765,767	Funded Debt Unmatured	695,018	698,314	41
42		766	Equipment Obligations	32,929	48,651	42
43		766.5	Capitalized Lease Obligations	39,382	6,892	43
44		768	Debt in Default			44
45		769	Accounts Payable; Affiliated Companies			45
46		770 1,770.2	Unamortized Debt Premium	(48,114)	(51,907)	46
47		781	Interest in Default			47
48		783	Def. Revenues-Transfers from Gov. Authorities			48
49		786	Accumulated Deferred Income Tax Credits	1,420,765	1,329,165	49
50		771,772,774,775, 782,784	Other Long-Term Liabilities and Deferred Credits	616,902	607,822	50
51			TOTAL NON-CURRENT LIABILITIES	2,756,882	2,638,937	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)	238,934	238,934	56
57		797	Retained Earnings: Appropriated			57
58		798	Unappropriated (Schedule 220)	1,762,438	1,303,300	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			NET SHAREHOLDERS' EQUITY	2,953,011	2,493,873	61
62			TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	7,088,243	6,611,173	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

See Note 1 on page 9

(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 (Bankers), Seafirst Bank (Seafirst)

Date of trust agreement or latest amendment: Bankers - March 2, 1970 (as amended January 1, 1987), Seafirst - July 11, 1988

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

N/A

(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 N/A X

If yes, give number of the shares for each class of stock or other security N/A

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes No N/A X

If yes, who determines how stock is voted? N/A

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 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 and other benefit 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 \$36 million and \$26 million in 1994 and 1993, respectively. Net pension cost, which is based upon a discount rate as of January 1, was higher for 1994 than 1993 primarily due to a decrease in the discount rate from 8.5 percent at January 1, 1993 to 7 percent at January 1, 1994. The following data relates to BNI's plans in which Railroad is the principal participant.

The funded status of BNI's plans and the net accrued pension cost reflected in BNI's consolidated balance sheets were as follows (in millions):

December 31,	1994	1993
Actuarial present value of benefit obligations:		
Vested benefit obligation	<u>\$481</u>	<u>\$539</u>
Accumulated benefit obligation	<u>\$553</u>	<u>\$604</u>
Projected benefit obligation	\$628	\$740
Plan assets, primarily marketable equity and debt securities, at fair value	<u>(467)</u>	<u>(490)</u>
Projected benefit obligation in excess of plan assets	161	250
Unrecognized net loss	(41)	(153)
Unrecognized prior service cost	(5)	(6)
Unamortized net transition obligation	(29)	(33)
Adjustment required to recognize minimum liability	<u>12</u>	<u>56</u>
Net accrued pension cost	<u>\$98</u>	<u>\$114</u>

The discount rate and rate of increase in future compensation levels used in determining the actuarial present value of the benefit obligations were 9 percent and 5.5 percent at December 31, 1994 and 7 percent and 5.5 percent at December 31, 1993. The expected long-term rate of return on assets was 9.5 percent for 1994 and 1993.

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 employees' contributions, which is subject to certain percentage limits of the employees' 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 \$8 million and \$6 million in 1994 and 1993, respectively. Effective January 1, 1994, Railroad also sponsors a non-contributory 401(k) retirement savings plan covering substantially all union employees.

BNI provides certain postretirement health care benefits, payable until age 65, for a small number of retirees who were at least 55 years of age and who retired on or before March 1986. BNI also provides life insurance benefits for eligible non-union employees. Railroad participates in these plans and pays benefits as claims are processed. Railroad's expense for these plans was approximately \$1 million in both 1994 and 1993.

Under collective bargaining agreements, Railroad participates in 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 \$10 million in both 1994 and 1993.

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

NOTES TO FINANCIAL STATEMENTS

Note (2)

Commitments and contingencies

Casualty and environmental reserves

Casualty reserves consist primarily of personal injury claims, including work-related injuries to employees. Employees of Railroad are compensated for work-related injuries according to the provisions of the Federal Employers' Liability Act. Liabilities for personal injury claims are estimated through an actuarial model that considers historical data and trends and is designed to record those costs in the period of occurrence. Railroad conducts an ongoing review and analysis of claims and other information to ensure the continued adequacy of casualty reserves. To the extent costs may exceed recorded accruals, they are not anticipated to materially affect Railroad's financial condition, results of operations or liquidity.

Railroad's operations, as well as those of its competitors, are subject to extensive federal, state and local environmental regulation. In order to comply with such regulation and to be consistent with Railroad's corporate environmental policy, Railroad's operating procedures include practices to protect the environment. Amounts expended relating to such practices are inextricably contained in the normal day-to-day costs of Railroad's business operations.

Under the requirements of the Federal Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund) and certain other laws, Railroad is potentially liable for the cost of clean-up of various contaminated sites identified by the United States 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 approximately 75 sites (the PRP sites) and, in many instances, is one of several PRPs. Railroad generally participates in the clean-up of these sites through cost-sharing agreements with terms that vary from site to site. Costs are typically allocated based on relative volumetric contribution of material, the amount of time the site was owned or operated, and/or the portion of the total site owned or operated by each PRP. However, under Superfund and certain other laws, as a PRP, Railroad can be held jointly and severally liable for all environmental costs associated with a site.

Environmental costs include initial site surveys and environmental studies of potentially contaminated sites as well as costs for remediation and restoration of sites determined to be contaminated. Liabilities for environmental clean-up costs are initially recorded when Railroad's liability for environmental clean-up is both probable and a reasonable estimate of associated costs can be made. Adjustments to initial estimates are recorded as necessary based upon additional information developed in subsequent periods. Railroad conducts ongoing environmental contingency analysis, which considers a combination of factors, including independent consulting reports, site visits, legal reviews, analysis of the likelihood of participation in and ability to pay for clean-up by other PRPs, and historical trend analyses.

Railroad is involved in a number of administrative and judicial proceedings and other mandatory clean-up efforts at approximately 160 sites, including the PRP sites, for which it is being asked to participate in the clean-up of sites contaminated by material discharged into the environment. Railroad paid approximately \$21 million and \$27 million during 1994 and 1993, respectively, relating to mandatory clean-up efforts, including amounts expended under federal and state voluntary clean-up programs. At this time, Railroad expects to spend approximately \$110 million in future years to remediate and restore all known sites, including \$105 million pertaining to mandated sites, of which approximately \$70 million relates to the PRP sites. Of the \$110 million, Railroad expects to spend \$33 million during 1995. Also, Railroad anticipates that the majority of the \$110 million will be paid out over a period of less than seven years; however, some costs will be paid out over a longer period, in some cases up to 40 years. At December 31, 1994, 23 sites accounted for approximately \$75 million of the accrual and no individual site was considered to be material.

Liabilities for environmental costs represent Railroad's best estimates for remediation and restoration of these sites and include asserted and unasserted claims. At December 31, 1994, Railroad had accrued approximately \$110 million for estimated future environmental costs and believes it is reasonable possible, although not probable, that actual environmental costs could be lower than the recorded reserve or as much as 50 percent higher. Railroad's estimate of unasserted claims was approximately \$5 million as of December 31, 1994. Although recorded liabilities include Railroad's best estimates of all costs, without reduction for anticipated recovery from insurance, Railroad's total clean-up costs at these sites cannot be predicted with certainty due to various factors such as the extent of corrective actions that may be required, evolving environmental laws and regulations, advances in environmental technology, the extent of other PRPs' participation in clean-up efforts, developments in ongoing environmental analyses related to sites determined to be contaminated, and developments in environmental surveys and studies of potentially contaminated sites. As a result, charges to income for environmental liabilities could possibly have a significant effect on results of operations in a particular quarter or fiscal year as individual site studies and remediation and restoration efforts proceed or as new sites arise. However, expenditures associated with such liabilities are typically paid out over a long period, in some cases up to 40 years, and are therefore not expected to have a material adverse effect on Railroad's consolidated financial position, cash flow or liquidity.

Other commitments and contingencies

In 1993, Railroad entered into an agreement to acquire 350 alternating current traction motor locomotives. In December 1994, the number of locomotives to be acquired under this agreement was increased to 404. As of January 31, 1995, Railroad had accepted delivery of 147 locomotives and anticipates deliveries under this agreement of between approximately 60 and 140 each year from 1995, (including January 1995 deliveries) through 1997.

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

NOTES TO FINANCIAL STATEMENTS

Railroad has two locomotive electrical power purchase agreements, expiring in 1998 and 2001, that currently involve 197 locomotives. 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 1995 minimum commitment obligation is \$53 million. Based on projected locomotive power requirements, Railroad's payments in 1995 are expected to be in excess of the minimum. Payments under the agreements totaled \$47 million and \$53 million in 1994 and 1993, respectively. 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 \$15 million in major overhauls to be performed on the power purchase equipment.

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 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.

Railroad is party to various claims and lawsuits, some of which are for substantial amounts. While these claims and actions are being contested, the outcome of individual matters is not certain. Although actual liability on an aggregate basis is similarly not determinable with certainty, as of December 31, 1994, Railroad believes that any liability resulting from these matters, after taking into consideration Railroad's insurance coverages and amounts already provided for, should not have a material adverse effect on Railroad's financial position.

There are no other commitments or contingent liabilities which Railroad believes would have a material adverse effect on the consolidated financial position, results of operations or liquidity.

Note (3)

Accounts receivable - net

Railroad's agreement to sell, on a revolving basis, an undivided percentage ownership interest in a designated pool of accounts receivable with limited recourse expired in December 1994. At December 31, 1993, accounts receivable were net of \$100 million, representing receivables sold. Average monthly proceeds from the sale of accounts receivable were \$162 million and \$182 million in 1994 and 1993, respectively. Included in other income, net were expenses of \$9 million in 1994 and 1993, relating to the sale. Railroad maintains an allowance for doubtful accounts based upon the expected collectibility of all accounts receivable, which at December 31, 1993 included receivables sold with recourse. Allowances for doubtful accounts of \$20 million and \$17 million have been recorded at December 31, 1994 and 1993, respectively.

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

NOTES TO FINANCIAL STATEMENTS

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

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

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

NOTES TO FINANCIAL STATEMENTS

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210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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	4,875,912	4,587,229	4,875,912		1
2		(102) Passenger	29,647	26,913		29,647	2
3		(103) Passenger - Related					3
4		(104) Switching	33,933	33,453	33,933		4
5		(105) Water Transfers					5
6		(106) Demurrage	15,910	15,854	15,910		6
7		(110) Incidental	38,163	35,289	38,163		7
8		(121) Joint Facility - Credit	2,250	2,173	2,250		8
9		(122) Joint Facility - Debit	(444)	(1,596)	(444)		9
10		(501) Railway Operating Revenues (Exclusive of Transfers from Govt Authorities - Lines 1-9)	4,995,371	4,699,315	4,965,724	29,647	10
11		(502) Railway Operating Revenues-Transfers from Govt Authorities for Current Operations	(708)	94		(708)	11
12		(503) Railway Operating Revenues-Amortization of Deferred Transfers from Govt Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (LINES 10-12)	4,994,663	4,699,409	4,965,724	28,939	13
14	*	(531) Railway Operating Expenses	4,163,232	4,049,722	4,136,280	26,952	14
15	*	NET REVENUES FROM RAILWAY OPERATIONS	831,431	649,687	829,444	1,987	15
		OTHER INCOME					
16		(506) Revenue from Property Used in Other than Carrier Operations					16
17		(510) Miscellaneous Rent Income	1,208	861			17
18		(512) Separately Operated Properties-Profit					18
19		(513) Dividend Income (Cost Method)	1				19
20		(514) Interest Income	9,219	8,846			20
21		(516) Income from Sinking and Other Funds	333	310			21
22		(517) Release of Premiums on Funded Debt					22
23		(518) Reimbursements Received Under Contracts and Agreements					23
24		(519) Miscellaneous Income	21,249	21,240			24
25		Income from Affiliated Companies (519) A. Dividends (Equity Method)					25
26		B. Equity Undistributed Earnings (Losses)	188	101			26
27		TOTAL OTHER INCOME (LINES 16-26)	32,198	31,358			27
28		TOTAL INCOME (LINES 15, 27)	863,629	681,045			28
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of Property Used in Other than Carrier Operations	1,674	1,189			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	13,811	17,669			34
35		(553) Uncollectible Accounts	4	203			35
36		TOTAL MISC DEDUCTIONS (LINES 29-35)	15,489	19,061			36
37		Income Available For Fixed Charges (LINES 28, 36)	848,140	661,984			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	68,114	76,955	38
39		(B) Interest in Default			39
40		(547) Interest on Unfunded Debt	7,192	4,899	40
41		(548) Amortization of Discount on Funded Debt	3,992	4,038	41
42		TOTAL FIXED CHARGES (LINES 38-41)	79,298	85,892	42
43		INCOME AFTER FIXED CHARGES (LINES 37,42)	768,842	576,092	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			45
46		INCOME(LOSS) FROM CONTINUING OPERATION(BEFORE INC TAXES)	768,842	576,092	46
		PROVISIONS FOR INCOME TAXES			
		(556) Income Taxes on Ordinary Income:			
47	*	Federal Income Taxes	167,132	101,409	47
48	*	State Income Taxes	23,741	14,051	48
49	*	Other Income Taxes		0	49
50	*	(557) Provisions for Deferred Taxes	108,524	128,813	50
51		TOTAL PROVISIONS FOR INCOME TAXES (LINES 47-50)	299,397	244,273	51
52		INCOME FROM CONTINUING OPERATIONS (LINES 46-51)	469,445	331,819	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 52 + 53 + 54)	469,445	331,819	55
		EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES			
56		(570) Extraordinary Items (Net)			56
57		(590) Income Taxes on Extraordinary Items			57
58		(591) Provisions for Deferred Taxes - Extraordinary Items			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 \$6,399)	(10,307)		60
61	*	NET INCOME (LOSS) (LINES 55 + 59 + 60)	459,138	331,819	61
		RECONCILIATION OF NET RAILWAY OPERATING INCOME (NROI)			
62		NET REVENUES FROM RAILWAY OPERATIONS (NROI)	831,431	649,687	62
63	*	(556) Income Taxes on Ordinary Income (-)	190,873	115,460	63
64	*	(557) Provisions for Deferred Income Taxes (-)	108,524	128,813	64
65		Income from Lease of Road and Equipment (-)	12,830	15,030	65
66		Rent for Leased Roads and Equipment (+)			66
67		NET RAILWAY OPERATING INCOME (LOSS)	519,204	390,384	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	Retained earnings-unappropriated	Equity in undistributed earnings (losses) of affiliated companies	Line No.
		(a)	(b)	(c)	
1		Balances at beginning of year	\$ 1,303,850	\$ (550)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	458,950	188	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL	458,950	188	6
		DEBITS			
7	*	(612) Debit balance transferred from income			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			11
12		Preferred stock (1)			12
13		TOTAL	0	0	13
14		Net increase (decrease) during year (line 6 minus line 13)	458,950	188	14
15	*	Balances at close of year (Lines 1, 2, and 14)	1,762,800	(362)	15
16	*	Balances from line 15(c)	(362)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end (798) of year	1,762,438	N/A	17
18		(797) Total appropriated retained earnings			18
19		Credits during year \$ 0			19
20		Debits during year \$ 0			20
21		Balance at Close of year \$ 0			21
22		Amount of assigned federal income tax consequences: Account 606 \$ 0			22
23		Account 616 \$ 0			23

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

230. CAPITAL STOCK

PART 1. 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. Column (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 the 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 the beginning of year	None	None	1,000	951,639	None	None	238,934	11
12	Capital Stock Sold (1)								12
13	Capital Stock Reacquired								13
14	Capital Stock Cancelled								14
15									15
16									16
17	Balance at close of year	None	None	1,000	951,639	None	None	238,934	17

(1) By footnote on page 17 state the purpose of the issue and authority.

240. STATEMENT OF CASH FLOWS
(Dollars in Thousands)

Give the information as requested concerning the cash flows during the year. Either the direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers 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 financing transactions include converting debt to equity acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease, and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

CASH FLOWS FROM OPERATING ACTIVITIES

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

RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10		Income from continuing operations	469,445	331,819	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	(13,612)	(18,390)	11
12		Depreciation and amortization expenses	335,343	333,590	12
13		Net increase (decrease) in deferred income taxes	108,524	128,813	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(188)	(101)	14
15		Decrease (increase) in accounts receivable	(111,406)	(116,193)	15
16		Decrease (increase) in materials and supplies, and other current assets	(16,089)	2,529	16
17		Increase (decrease) in current liabilities other than debt	(13,563)	7,763	17
18		Increase (decrease) in other-net	(11,418)	(96,840)	18
19		Net cash provided from continuing operations (Lines 10-18)	747,036	572,990	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)	747,036	572,990	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	34,590	34,562	22
23		Capital expenditures	(625,708)	(529,867)	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	(20,064)	14,195	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(611,182)	(481,110)	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	213,776	26,492	30
31		Principal payments of long-term debt	(336,464)	(83,390)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid		(75,000)	34
35		Other - net	(2,870)	(596)	35
36		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(125,558)	(132,494)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21,29 & 36)	10,296	(40,614)	37
38		Cash and cash equivalents at beginning of the year	16,692	57,306	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	26,988	16,692	39
		Footnotes to Schedule 240			
40		Cash paid during the year for interest (net of amount capitalized)*	78,000	92,132	40
41		Income taxes (net)*	191,611	108,775	41

*Only applies if indirect method is adopted

NOTES AND REMARKS

1994 Supplemental noncash investing and financing activities information:
Assets financed through a capital lease obligation

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250-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	\$537,501
2	Add: Interest Income from Working Capital Allowance-Cash Portion		266
3	Income Taxes Associated with Non-Rail Income and Deductions		7,215
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		8,303
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		\$553,285
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	\$5,375,192	\$5,735,278
7	Less: Interest During Construction	-	-
8	Other Elements of Investment (if debit balance)	-	-
9	Add Net Rail Assets of Rail-Related Affiliates	410,872	453,398
10	Working Capital Allowance	107,935	126,579
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	\$5,893,999	\$6,315,255
12	Less: Accumulated Deferred Income Tax Credits	1,376,008	1,479,534
13	Net Investment Base (Line 11-12)	\$4,517,991	\$4,835,721

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..... \$768,842

- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity..... 188

- 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)..... -

= Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below..... \$768,654

- (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..... \$537,501

+ 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)..... 299,397

+ 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..... 266

+ 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..... 79,298

- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1)..... 18,297

= Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in item (3) below..... \$739,569

- (3) Calculate the railroad-related tax ratio: "B/A"..... 96.22%

- (4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio..... 3.78%

- (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..... \$7,215

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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)....	\$7,215
+ 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)...	\$7,215

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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	10,160	1
2	Customers (706)	Schedule 200, line 6, column b	335,718	2
3	Other (707)	NOTE A	33,784	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	379,662	4
	OPERATING REVENUE			
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,994,663	5
6	Rent Income	NOTE B	136,709	6
7	TOTAL OPERATING REVENUES	Line 5 + 6	5,131,372	7
8	Average Daily Operating Revenues	Line 7 / 360 Days	14,254	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 / Line 8	27	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 Days	42	10
	CURRENT OPERATING LIABILITIES			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	10,948	11
12	Audited Accounts and Wages Payable (753)	Schedule 200, line 32, column b (NOTE A)	153,470	12
13	Accounts Payable - Other (754)	Schedule 200, line 33, column b (NOTE A)	9,838	13
14	Other Taxes Accrued (761.5)	NOTE A	101,303	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	275,559	15
	OPERATING EXPENSES			
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,163,232	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	335,343	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	3,964,598	18
19	Average Daily Expenditures	Line 18 / 360 Days	11,013	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 / Line 19	25	20
21	Days of Working Capital Required	Line 10 - Line 20 (NOTE C)	17	21
22	Cash Working Capital Required	Line 21 x Line 19	187,221	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	26,988	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	26,988	24
	MATERIALS AND SUPPLIES			
25	Total Materials and Supplies (712)	Schedule 200, line 12, column b (NOTE A)	99,591	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	99,591	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	126,579	28

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

NOTES AND REMARKS

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GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

- 1 Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds", 716, "Capital Funds", 721, "Investments and Advances Affiliated Companies", and 717, "Other Funds"
- 2 Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).
- 3 Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes
- 4 Give totals for each class and for each subclass and a grand total for each account
- 5 Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19__ to 19__". Abbreviations in common use in standard financial publications may 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 Railway Co	50.00	3
4			VII	Houston Belt & Terminal Railway Company	25.00	4
5			VII	Iowa Transfer Railway Company	25.00	5
6			VII	Kansas City Terminal Railway Company	16.68	6
7			VII	Longview Switching Company	50.00	7
8			VII	M T Properties Inc	37.78	8
9			VII	Paducah & Illinois Railroad Company	33.34	9
10			VII	Portland Terminal Railroad Company	40.00	10
11			VII	Terminal Railroad Association of St. Louis	14.28	11
12			VII	TTX Company	6.23	12
13			VII	Wichita Union Terminal Railway Company	33.34	13
14						14
15				Total Class A-1		15
16						16
17						17
18	721	C-1	VII	Burlington Northern Leasing Corporation \$41,447 - due 08/01, \$28,338 - due 10/00		18
19						19
20				Total Class C-1		20
21						21
22	721	D-1	VII	Terminal Railroad Assoc. of St. Louis due 09/00		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 Railway Co		27
28			VII	Denver Union Terminal Railway Company		28
29			VII	Houston Belt & Terminal Railway 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 Railroad Association		33
34			VII	Terminal Railroad Association of St. Louis		34
35			VII	Wichita Union Terminal Railway Company		35
36			VII	Wichita Terminal Association		36
37			VII	Burlington Northern Inc		37
38			X	Midwest Northwest Properties Inc		38
39						39
40				Total Class E-1		40
41						41

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 (e) In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote In cases of joint control, give names of other parties and particulars of control
- 7 If any advances reported are pledged, give particulars in a footnote
- 8 Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure
- 9 Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis)
- 10 This schedule should not include securities issued or assumed by respondent.
- 11 For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, give names and extent of control of other entities by footnotes

Line No	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income	Line No.
	Opening Balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)*	(i)	(j)	(k)	(l)	
1	1,521		1,261	260				1
2	50			50				2
3	1,500			1,500				3
4	3			3				4
5	16			16				5
6	100			100				6
7	2			2				7
8	523			523				8
9	3			3				9
10	1,368			1,368				10
11	0			0				11
12	2,405			2,405				12
13	33			33				13
14								14
15	7,524		1,261	6,263				15
16								16
17								17
18	69,785			69,785			6,993	18
19								19
20	69,785			69,785			6,993	20
21								21
22	1,100		573	527			92	22
23								23
24	1,100		573	527			92	24
25								25
26	250	140		390			15	26
27	2,435		137	2,298				27
28	589			589				28
29	2,695	1,856		4,551				29
30	6,270			6,270		(2,483)		30
31	63			63				31
32	1,014		255	759			44	32
33	408	73		481				33
34	170			170				34
35	416			416				35
36	2			2				36
37	9,301		9,301	0				37
38	5,083		828	4,255				38
39								39
40	28,696	2,069	10,521	20,244		(2,483)	59	40
41								41

* Line (1) column (h) represents a return of capital

310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued
(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
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14						14
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40						40
41						41

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	(550)	188		(362)				4
5								5
6	104,072	2,257	12,355	93,974		(2,483)	7,144	6
7								7
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40								40
41								41

310. NOTES AND REMARKS

	Number of Shares	% Ownership
(1) BELT RAILWAY COMPANY OF CHICAGO, THE		
Burlington Northern Railroad	2,600	8.33
The 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 and Western Railway Company	2,600	8.33
Soo Line Railroad Company	2,600	8.33
Consolidated Rail Corporation	5,200	16.68
CSX Transportation, Inc.	7,800	25.01
	<u>31,200</u>	<u>100.00</u>
2,399 shares are pledged under CB&Q First and Refunding Mortgage, GN General Gold Bond Mortgage, and BN Inc. Consolidated Mortgage.		
(2) CAMAS PRAIRIE RAILROAD COMPANY		
Burlington Northern Railroad	500	50.00
Union Pacific Railroad	<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>
(4) HOUSTON BELT & TERMINAL RAILWAY COMPANY		
Burlington Northern Railroad	62.50	25.00
Union Pacific Railroad	125.00	50.00
The 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 Inc. Consolidated Mortgage. Subject to a 1907 Stock Trust Agreement, the shares are held by Chemical Bank.		
(5) IOWA TRANSFER RAILWAY COMPANY		
Burlington Northern Railroad	161	25.00
Chicago and Northwestern Railroad Company	161	25.00
Heartland Rail	161	25.00
Norfolk and Western Railway Company	<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.		

310. NOTES AND REMARKS

	Number of Shares	% Ownership
(6) KANSAS CITY TERMINAL RAILWAY COMPANY		
Burlington Northern Railroad	3,666.668	16.68
Union Pacific Railroad	5,500.001	25.01
The 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 and Western Railway Company	1,833.333	8.33
St. Louis Southwestern Railway Company	1,833.333	8.33
	<u>22,000.000</u>	<u>100.00</u>

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

(7) LONGVIEW SWITCHING COMPANY		
Burlington Northern Railroad	150	50.00
Union Pacific Railroad	150	50.00
	<u>300</u>	<u>100.00</u>

(8) 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	10,369	12.75
	<u>81,328</u>	<u>100.00</u>

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

(9) PADUCAH & ILLINOIS RAILROAD COMPANY		
Burlington Northern Railroad	33.34	33.34
Illinois Central Gulf Railroad Company	33.33	33.33
CSX Transportation, Inc.	33.33	33.33
	<u>100.00</u>	<u>100.00</u>

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

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

(11) 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 and Western Railway Company	2,058	7.14
St. Louis Southwestern Railway Company	4,116	14.28
Southern Railway Company	2,058	7.14
Union Pacific Railroad	8,232	28.60
	<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.

310. NOTES AND REMARKS

	Number of Shares	% Ownership
(12) TTX COMPANY		
Burlington Northern Railroad	1,000	6.23
Consolidated Rail Corporation	3,500	21.81
Union Pacific Railroad	2,500	15.58
The Atchison, Topeka & Santa Fe Railway Company	1,750	10.90
CSX Transportation, Inc.	1,500	9.35
Missouri Pacific Railroad Company	1,200	7.48
Southern Pacific Transportation Company	1,050	6.54
Chicago and Northwestern Railroad Company	500	3.11
Central of Georgia Railroad Company	500	3.11
Saint Louis Southwestern Railway Company	500	3.12
Norfolk Southern Railway Company	500	3.12
Norfolk and Western Railway Company	250	1.56
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
The Denver and Rio Grande Western Railroad Company	100	0.62
Kansas City Southern Railway Company	100	0.62
Richmond, Fredericksburg and Potomac	100	0.62
Grand Trunk Western Railroad Company	250	1.56
	<u>16,050</u>	<u>100.00</u>
(13) WICHITA UNION TERMINAL RAILWAY COMPANY		
Burlington Northern Railroad	333.34	33.34
The Atchison, Topeka and Santa Fe Railway Company	333.33	33.33
Oklahoma, Kansas and Texas Railroad Company	333.33	33.33
	<u>1,000.00</u>	<u>100.00</u>

333 1/3 shares are pledged under St. Louis - San Francisco Railway Company First Mortgage.

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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.	234		(48)			186	3	
4	Paducah and Illinois R.R. Co.	(86)		222			136	4	
5	Portland Terminal R.R. Co.	(803)		14			(789)	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	(550)	0	188	0	0	(362)	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	(550)	0	188	0	0	(362)	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 (e) and (f) 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 \$5,000 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	122,984			1
2		(3) Grading	473,761			2
3		(4) Other right-of-way expenditures	6,426			3
4		(5) Tunnels and subways	51,920			4
5		(6) Bridges, trestles, and culverts	431,797			5
6		(7) Elevated structures	0			6
7		(8) Ties	1,264,814			7
8		(9) Rail and other track material	2,710,590			8
9		(11) Ballast	740,016			9
10		(13) Fences, snowsheds, and signs	17,143			10
11		(16) Station and office buildings	186,438			11
12		(17) Roadway buildings	22,227			12
13		(18) Water stations	3,110			13
14		(19) Fuel stations	43,467			14
15		(20) Shops and enginehouses	167,199			15
16		(22) Storage warehouses	0			16
17		(23) Wharves and docks	1,216			17
18		(24) Coal and ore wharves	19,070			18
19		(25) TOFC/COFC terminals	81,753			19
20		(26) Communication systems	179,647			20
21		(27) Signals and interlockers	399,319			21
22		(29) Power plants	2,093			22
23		(31) Power-transmission systems	7,022			23
24		(35) Miscellaneous structures	24,472			24
25		(37) Roadway machines	158,493			25
26		(39) Public improvements - construction	98,359			26
27		(44) Shop machinery	70,993			27
28		(45) Power-plant machinery	3,265			28
29		Other (specify and explain) (1)	761			29
30		TOTAL EXPENDITURES FOR ROAD	7,288,355	0	0	30
31		(52) Locomotives	368,572			31
32		(53) Freight-train cars	989,725			32
33		(54) Passenger-train cars	0			33
34		(55) Highway revenue equipment	2,039			34
35		(56) Floating equipment	0			35
36		(57) Work equipment	87,934			36
37		(58) Miscellaneous equipment	184,194			37
38		(59) Comp. systems and word proc. equip.	145,925			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	1,778,389	0	0	39
40		(76) Interest during construction	0			40
41		(80) Other elements of investment	0			41
42		(90) Construction in progress	59,572			42
43		GRAND TOTAL	9,126,316	0	0	43

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

Line No.	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No
1		1,785	915	870	123,854	1
2		15,852	3,507	12,345	486,106	2
3		783	1	782	7,208	3
4		1,700	5	1,695	53,615	4
5		27,163	2,333	24,830	456,627	5
6		0	0	0	0	6
7		88,468	33,497	54,971	1,319,785	7
8		199,026	84,020	115,006	2,825,596	8
9		80,149	39,357	40,792	780,808	9
10		744	70	674	17,817	10
11		19,924	2,682	17,242	203,680	11
12		545	86	459	22,686	12
13		43	3	40	3,150	13
14		5,921	646	5,275	48,742	14
15		8,431	303	8,128	175,327	15
16		0	0	0	0	16
17		0	0	0	1,216	17
18		1,751	0	1,751	20,821	18
19		3,549	(73)	3,622	85,375	19
20		29,577	505	29,072	208,719	20
21		32,380	4,330	28,050	427,369	21
22		0	0	0	2,093	22
23		38	464	(426)	6,596	23
24		1,802	966	836	25,308	24
25		16,508	4,594	11,914	170,407	25
26		4,303	1,432	2,871	101,230	26
27		1,152	669	483	71,476	27
28		(884)	0	(884)	2,381	28
29		(810)	0	(810)	(49)	29
30		539,900	180,312	359,588	7,647,943	30
31		61,317	1,924	59,393	427,965	31
32		2,805	16,700	(13,895)	975,830	32
33		0	0	0	0	33
34		0	43	(43)	1,996	34
35		0	0	0	0	35
36		3,093	5,702	(2,609)	85,325	36
37		36,443	11,485	24,958	209,152	37
38		59,125	5,107	54,018	199,943	38
39		162,783	40,961	121,822	1,900,211	39
40		0	0	0	0	40
41		0	0	0	0	41
42		(4,547)	0	(4,547)	55,025	42
43		698,136	221,273	476,863	9,603,179	43

* \$(49) - Estimated labor for BNRR Company, not assignable to specific property account.

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

1 Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December, in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December, and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when rents therefrom are included in the rent for equipment Accounts Nos 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3 Show in columns (e), (f), and (g) data applicable to Lessor property, when the rent therefor is included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

5 Disclosure in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No	Account	OWNED AND USED			LEASED FROM OTHERS			Line No
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 at beginning of year (b)	12/1 at close of year (c)		At beginning of year (e)	At close of year (f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	ROAD							
1	(3) Grading	473,761	484,555	1.28				1
2	(4) Other right-of-way expenditures	6,426	6,520	2.00				2
3	(5) Tunnels and subways	51,820	53,521	1.15				3
4	(6) Bridges, trestles, and culverts	431,787	454,631	1.74				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	1,284,814	1,315,351	* 4.19	TOTAL ROAD AND			6
7	(9) Rail and other track material	2,710,590	2,809,005	* 3.40				7
8	(11) Ballast	740,016	777,718	* 4.81	EQUIPMENT LEASED			8
9	(13) Fences, snowsheds, and signs	17,143	17,710	1.60				9
10	(16) Station and office buildings	186,438	198,143	4.68	FROM OTHERS			10
11	(17) Roadway buildings	22,227	22,581	3.23				11
12	(18) Water stations	3,110	3,108	2.84	IS LESS THAN 5%			12
13	(19) Fuel stations	43,467	48,030	3.39				13
14	(20) Shops and enginehouses	167,199	173,883	2.46	OF TOTAL OWNED			14
15	(22) Storage warehouses	0	0	0.00				15
16	(23) Wharves and docks	1,216	1,216	2.37				16
17	(24) Coal and ore wharves	19,070	20,796	1.72				17
18	(25) TOFC/COFC terminals	81,753	84,241	4.27				18
19	(26) Communication systems	179,647	205,096	4.53				19
20	(27) Signals and interlockers	399,319	424,813	3.20				20
21	(29) Power plants	2,093	2,093	3.84				21
22	(31) Power-transmission systems	7,022	6,579	2.69				22
23	(35) Miscellaneous structures	24,472	24,988	3.17				23
24	(37) Roadway machines	158,493	169,093	5.58				24
25	(39) Public improvements—Construction	98,359	100,866	2.19				25
26	(44) Shop machinery	70,993	71,468	4.01				26
27	(45) Power-plant machinery	3,265	2,361	3.13				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	7,164,610	7,478,394	3.50				30
	EQUIPMENT							
31	(52) Locomotives	368,572	426,686	* 4.25				31
32	(53) Freight-train cars	989,725	976,681	* 2.94				32
33	(54) Passenger-train cars	0	0	0.00				33
34	(55) Highway revenue equipment	2,039	1,995	* 8.74				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	87,934	85,494	* 4.07				36
37	(58) Miscellaneous equipment	184,194	208,313	* 10.94				37
38	(59) Computer systems and word processing equipment	145,925	192,505	* 18.64				38
39	TOTAL EQUIPMENT	1,778,389	1,891,674	5.77				39
40	GRAND TOTAL	8,942,999	9,370,068	N/A			N/A	40

* The depreciation rates used for these accounts in 1994 have ICC approval. All other rates are under ICC review and any adjustments to such rates will be reflected in 1995 depreciation expense.

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	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	224,274	4,110		8,133		220,251	1
2		(4) Other, right-of-way expenditures	2,224	78		0		2,302	2
3		(5) Tunnels and subways	23,353	506		5		23,854	3
4		(6) Bridges, trestles, and culverts	136,093	7,940		2,328		141,705	4
5		(7) Elevated structures	0	0		0		0	5
6		(8) Ties	450,525	63,255		50,508		463,272	6
7		(9) Rail and other track material	1,067,943	90,532		86,580		1,071,895	7
8		(11) Ballast	253,632	38,047		37,069		254,610	8
9		(13) Fences, snow sheds, and signs	9,473	166		70		9,569	9
10		(16) Station and office buildings	70,296	8,073		2,677		75,692	10
11		(17) Roadway buildings	8,605	590		87		9,108	11
12		(18) Water stations	1,506	73		4		1,575	12
13		(19) Fuel stations	13,938	1,292		646		14,584	13
14		(20) Shops and enginehouses	59,363	3,625		302		62,686	14
15		(22) Storage warehouses	0	0		0		0	15
16		(23) Wharves and docks	1,216	0		0		1,216	16
17		(24) Coal and ore wharves	6,837	381		0		7,218	17
18		(25) TOFC/COFC terminals	28,171	2,382		(73)		30,626	18
19		(26) Communication systems	63,523	8,789		415		71,897	19
20		(27) Signals and interlockers	124,249	13,528		2,382		135,395	20
21		(29) Power plants	1,149	69		0		1,218	21
22		(31) Power-transmission systems	3,109	155		465		2,799	22
23		(35) Miscellaneous structures	8,417	1,142		965		8,594	23
24		(37) Roadway machines	65,724	1,637	7,247	4,556		70,052	24
25		(39) Public improvements—Construction	29,897	1,768		1,433		30,232	25
26		(44) Shop machinery *	22,808	3,166		642		25,332	26
27		(45) Power-plant machinery	2,092	90		0		2,182	27
28		All other road accounts	(663)			233		(896)	28
29		Amortization (Adjustments)	0			0		0	29
30		TOTAL ROAD	2,677,754	251,394	7,247	199,427		2,736,968	30
		EQUIPMENT							
31	*	(52) Locomotives	227,493	14,432		1,028		240,897	31
32	*	(53) Freight-train cars	528,384	20,821		11,542		537,663	32
33	*	(54) Passenger-train cars	0	0		0		0	33
34	*	(55) Highway revenue equipment	1,265	156		33		1,388	34
35	*	(56) Floating equipment	0	0		0		0	35
36	*	(57) Work equipment	44,420	2,144	549	5,158		41,955	36
37	*	(58) Miscellaneous equipment	77,340	17,252	4,421	10,610		88,403	37
38		(59) Computer systems and word processing equipment	82,039	29,144	863	4,584		107,462	38
39	*	Amortization Adjustments	0	0		0		0	39
40		TOTAL EQUIPMENT	960,941	83,949	5,833	32,955		1,017,768	40
41		GRAND TOTAL	3,638,695	335,343	13,080	232,382		3,754,736	41

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

** Column (d) represents ownership cost for owned machines that are included in the cost of related capital projects.

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 amount 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 corporation, 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, snowsheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements - construction							25
26		(44) Shop machinery *							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
		EQUIPMENT							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Comp. systems and word proc. equip.							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL	None					None	41

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

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

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of authorized rates. If any changes 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			10
11	(17) Roadway buildings				11
12	(18) Water stations	IN SCHEDULE 332.			12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements - Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	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 equip.				38
39	Amortization Adjustments				39
40	TOTAL EQUIPMENT				40
41	GRAND TOTAL				41

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

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)	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		AMOUNTS ARE INCLUDED					10
11		(17) Roadway buildings		IN SCHEDULE 335					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		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	13,723	2,827		323		16,227	39

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

NOTES AND REMARKS FOR SCHEDULE 342

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

1 This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 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 included in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3 In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

5 If total road leased to others is less than 5% of total road owned, omit. If total equipment leased to others is less than 5% of total equipment owned, omit. However, Line 39, Grand Total, should be completed.

Line No	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No
		At beginning of year (b)	At close of year (c)		
	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				9
10	(16) Station and office buildings	5% OF TOTAL OWNED			10
11	(17) Roadway buildings				11
12	(18) Water stations	RENT ON RAILROAD PROPERTY LEASED TO			12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses	OTHERS AS SHOWN ON SCHEDULE 352A			14
15	(22) Storage warehouses				15
16	(23) Wharves and docks	IS NOT CARRIED IN ACCTS			16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals	32-11-00, 32-12-00, 32-13-00,			18
19	(26) Communication systems				19
20	(27) Signals and interlockers	32-21-00, 32-22-00 AND 32-23-00			20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements - construction				25
26	(44) Shop machinery *				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	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 expenses rather than W&S expenses

351 ACCUMULATED DEPRECIATION-ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

- 1 This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00
- 2 Disclose credits and debits to Account 735, "Accumulated Depreciation-Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent)
- 3 If any entries are made for "Other credits", and "Other debits," state the facts occasioning such entries. A debit balance in columns (b) or (g) for any primary account should be shown in 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							9
10		(16) Station and office buildings		LEASED TO OTHERS IS LESS					10
11		(17) Roadway buildings							11
12		(18) Water stations		THAN 5% OF TOTAL OWNED					12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks		RENT ON RAILROAD PROPERTY LEASED					16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		TO OTHERS AS SHOWN ON SCHEDULE					18
19		(26) Communication systems							19
20		(27) Signals and interlockers		352A IS NOT CARRIED IN ACCTS					20
21		(29) Power plants							21
22		(31) Power-transmission systems		32-11-00, 32-12-00, 32-13-00					22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines		32-21-00, 32-22-00 AND 32-23-00					24
25		(39) Public improvements - Construction							25
26		(44) Shop machinery *							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Comp. systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

352A INVESTMENT IN RAILROAD 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 in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.
- 6 In column (e), show the amount of depreciation and amortization accrued as of the close of the year in accounts 733, 734, 735, 736, and 772 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No	Class (See Ins 2)	Name of company	Miles of road used (See Ins 4) (whole number)	Investments in property (See Ins 5)	Depreciation and amortization of defense products (See Ins 6)	Line No
	(a)	(b)	(c)	(d)	(e)	
1	R	Burlington Northern Railroad	20,187	9,603,179	3,754,736	1
2						2
3		Add Leased from Others				3
4	O	ATSF-Pittsburg, KS - Land & Track		**		4
5	O	LacQuiParie Reg Auth Hanley Falls				6
6		to Madison, MN - Track	36	**		7
7	O	Shoppers Consortium, Inc - Council				8
8		Bluffs, NE to Bayard, IA - Track	100	**		9
9	O	SP - Klamath Falls, OR - Switch Track & Track		**		10
10	O	STLSW - Rio to Hampton, TX - 2nd Track		**		11
11	O	U S Government-Shelton to Bangor &				12
12		Bremerton, WA - Track	49	**		13
13		Total Leased from Others	185	0	0	14
14						15
15		Deduct Leased to Others				16
16	O	Montana Rail Link	507	208,985	125,316	17
17	O	MKT - Rosedale, KS - Driveway		2	0	18
18	O	DMIR - Hibbing, MN Turnout(4th Ave West)		5	3	19
19	O	Brandon Corp - S Omaha, NE - Yard		33	12	20
20		Total Leased to Others	507	209,025	125,331	21
21						22
22		Deduct Operated by Others				23
23	O	Grainbelt Corporation	189	15,254	5,939	24
24	O	Red River Valley & Western	653	40,740	20,584	25
25		Total Operated by Others	842	55,994	26,523	26
26						27
27		GRAND TOTAL	19,023	9,338,160	3,602,882	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 (prop- erty companies) (d)	Other Leased Properties (e) **	Line No
1		(2) Land for transportation purposes	123,854			(1,133)	1
2		(3) Grading	486,106			(30,469)	2
3		(4) Other, right-of-way expenditures	7,208			(48)	3
4		(5) Tunnels and subways	53,615			(4,321)	4
5		(6) Bridges, trestles, and culverts	456,627			(10,380)	5
6		(7) Elevated structures	0			0	6
7		(8) Ties	1,319,785			(48,814)	7
8		(9) Rail and other track material	2,825,596			(113,912)	8
9		(11) Ballast	780,808			(26,208)	9
10		(13) Fences, snow sheds, and signs	17,817			(659)	10
11		(16) Station and office buildings	203,680			(3,439)	11
12		(17) Roadway buildings	22,686			(1,176)	12
13		(18) Water stations	3,150			(14)	13
14		(19) Fuel stations	48,742			(835)	14
15		(20) Shops and enginehouses	175,327			(1,610)	15
16		(22) Storage warehouses	0			0	16
17		(23) Wharves and docks	1,216			0	17
18		(24) Coal and ore wharves	20,821			0	18
19		(25) TOFC/COFC terminals	85,375			(167)	19
20		(26) Communication systems	208,719			(6,622)	20
21		(27) Signals and interlockers	427,369			(12,549)	21
22		(29) Power plants	2,093			(2)	22
23		(31) Power-transmission systems	6,596			(206)	23
24		(35) Miscellaneous structures	25,308			(289)	24
25		(37) Roadway machines	170,407			0	25
26		(39) Public improvements-Construction	101,230			(1,916)	26
27		(44) Shop machinery	71,476			(86)	27
28		(45) Power-plant machinery	2,381			0	28
29		Leased property capitalized rentals (explain)	0			0	29
30		Other (specify and explain) *	(49)			0	30
31		TOTAL ROAD	7,647,943	0	0	(264,855)	31
32		(52) Locomotives	427,965			0	32
33		(53) Freight-train cars	975,830			0	33
34		(54) Passenger-train cars	0			0	34
35		(55) Highway revenue equipment	1,996			0	35
36		(56) Floating equipment	0			0	36
37		(57) Work equipment	85,325			0	37
38		(58) Miscellaneous equipment	209,152			0	38
39		(59) Computer systems and word processing equipment	199,943			(164)	39
40		TOTAL EQUIPMENT	1,900,211	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	55,025			0	43
44		GRAND TOTAL	9,603,179	0	0	(265,019)	44

* \$ (49) - Estimated labor for BNRR Company, not assignable to specific property account

** 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

Line 136 thru 138, column (f)	=	Line 29, column (b)
Line 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

Line 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Line 226, 227, column (f)	=	Lines 24, 39, column (f)
Line 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

Schedule 210

Line 4, column (b)		Line 47, column (b)
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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)			
1		WAY AND STRUCTURES								
2		ADMINISTRATION								
3		Track	7,630	271	992	4,459	13,352	89	13,441	1
4		Bridges and Buildings	2,177	220	917	3,500	6,814	42	6,856	2
5		Signal	4,097	101	497	476	5,171	35	5,206	3
6		Communication	3,401	80	(45)	651	4,087	153	4,240	4
7		Other	9,888	415	5,566	6,607	22,476	104	22,580	5
8		REPAIR AND MAINTENANCE								
9		Roadway - Running	21,550	3,466	10,377	569	35,962	66	36,028	6
10		Roadway - Switching	2,651	52	641	45	3,389	7	3,389	7
11		Tunnels and Subways - Running	49	24	138	1	212		212	8
12		Tunnels and Subways - Switching	2	1	5		8		8	9
13		Bridges and Culverts - Running	9,040	1,778	1,996	946	13,760	20	13,780	10
14		Bridges and Culverts - Switching	602	21	7	87	717	1	718	11
15		Ties - Running	3,066	810	208	229	4,313	25	4,338	12
16		Ties - Switching	597	80		19	696		696	13
17		Rail and Other Track Material - Running	59,943	20,972	21,447	2,908	104,270	226	104,496	14
18		Rail and Other Track Material - Switching	8,341	2,408	(49)	109	10,809	52	10,861	15
19		Ballast - Running	4,183	478	(98)	375	4,938	38	4,976	16
20		Ballast - Switching	495	61		33	589		589	17
21		Road Property Damaged - Running	1,419	680	(2)	98	2,195	1	2,196	18
22		Road Property Damaged - Switching	660	168		12	840		840	19
23		Road Property Damaged - Other	50	116	473	4	643	1	644	20
24		Signals and Interlockers - Running	22,302	11,285	6	1,589	35,182	669	35,851	21
25		Signals and Interlockers - Switching	1,008	466	2,070	1	3,545	11	3,556	22
26		Communication Systems	13,098	6,808	1,228	885	22,019	93	22,112	23
27		Power Systems	1,080	927	86	1	2,094	41	2,135	24
28		Highway Grade Crossing - Running	5,381	1,487	(1,511)	70	5,427	22	5,449	25
29		Highway Grade Crossing - Switching	230	241	(8)		463		463	26
30		Station and Office Buildings	4,312	2,272	5,816	165	12,565	153	12,718	27
31		Shop Buildings - Locomotives	4,308	1,113	656	75	6,152	30	6,182	28
32		Shop Buildings - Freight Cars	782	1,655	407	55	2,899		2,899	29
33		Shop Buildings - Other Equipment	138	171	121	14	444	108	552	30

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight				General	Total freight expense (f)	Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	(e)					
		REPAIR AND MAINTENANCE - Continued									
101		Locomotive Servicing Facilities	787	176	381	14		1,358	4	1,362	101
102		Miscellaneous Buildings and Structures	4,508	1,161	551	186		6,406	123	6,529	102
103		Coal Terminals	573	815	(98)			1,290	N/A	1,290	103
104		Ore Terminals	470	666	(80)			1,056	N/A	1,056	104
105		Other Marine Terminals						0	N/A	0	105
106		TOFC/COFC Terminals	531	65	9,173	8		9,777	N/A	9,777	106
107		Motor Vehicle Loading and Distribution	3	195	1,477	17		1,692	N/A	1,692	107
108		Facil. for Other Special Service Operations						0	N/A	0	108
109		Roadway Machines	(2,169)	8,869	3,263	1,129		11,092	2	11,094	109
110		Small Tools and Supplies	42	11,743	1,835	30		13,650	29	13,679	110
111		Snow Removal	3,653	39	212	19		3,923	141	4,064	111
112		Fringe Benefits - Running	N/A	N/A	N/A	50,279		50,279	329	50,608	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	5,356		5,356	24	5,380	113
114		Fringe Benefits - Other	N/A	N/A	N/A	37,509		37,509	117	37,626	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	34,379		34,379		34,379	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	643		643		643	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	8,050		8,050		8,050	117
118	*	Lease Rentals Debit - Running	N/A	N/A	5,028	N/A		5,028		5,028	118
119	*	Lease Rentals Debit - Switching	N/A	N/A	9	N/A		9		9	119
120	*	Lease Rentals Debit - Other	N/A	N/A	39,537	N/A		39,537		39,537	120
121	*	Lease Rentals (Credit) - Running	N/A	N/A	(12,840)	N/A		(12,840)		(12,840)	121
122	*	Lease Rentals (Credit) - Switching	N/A	N/A	()	N/A		0		0	122
123	*	Lease Rentals (Credit) - Other	N/A	N/A	(523)	N/A		(523)		(523)	123
124		Joint Facility Rent Debit - Running	N/A	N/A	11,220	N/A		11,220		11,220	124
125		Joint Facility Rent Debit - Switching	N/A	N/A	37	N/A		37		37	125
126		Joint Facility Rent Debit - Other	N/A	N/A	17	N/A		17		17	126
127	*	Joint Facility Rent (Credit) - Running	N/A	N/A	(5,172)	N/A		(5,172)		(5,172)	127
128	*	Joint Facility Rent (Credit) - Switching	N/A	N/A	(1,822)	N/A		(1,822)		(1,822)	128
129	*	Joint Facility Rent (Credit) - Other	N/A	N/A	(29)	N/A		(29)		(29)	129
130	*	Other Rents Debit - Running	N/A	N/A	2	N/A		2		2	130
131	*	Other Rents Debit - Switching	N/A	N/A		N/A		0		0	131
132	*	Other Rents Debit - Other	N/A	N/A	1,604	N/A		1,604		1,604	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)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents (Credit) - Switching	N/A	N/A	()	N/A	0	()	0	134
135	*	Other Rents (Credit) - Other	N/A	N/A	(101)	N/A	(101)	()	(101)	135
136	*	Depreciation - Running	N/A	N/A	N/A	220,216	220,216	446	220,662	136
137	*	Depreciation - Switching	N/A	N/A	N/A	0	0		0	137
138	*	Depreciation - Other	N/A	N/A	N/A	27,410	27,410	156	27,566	138
139	*	Joint Facility Debit - Running	N/A	N/A	16,636	N/A	16,636		16,636	139
140	*	Joint Facility Debit - Switching	N/A	N/A	4,068	N/A	4,068		4,068	140
141	*	Joint Facility Debit - Other	N/A	N/A	331	N/A	331		331	141
142	*	Joint Facility (Credit) - Running	N/A	N/A	(33,123)	N/A	(33,123)	()	(33,123)	142
143	*	Joint Facility (Credit) - Switching	N/A	N/A	(2,515)	N/A	(2,515)	()	(2,515)	143
144	*	Joint Facility (Credit) - Other	N/A	N/A	(6)	N/A	(6)	()	(6)	144
145	*	Dismantling Retired Road Property - Running	79		10	10	99		99	145
146	*	Dismantling Retired Road Property - Switching	13				13		13	146
147	*	Dismantling Retired Road Property - Other	5		4		9		9	147
148	*	Other - Running	1,188	102	142	1,110	2,542	1	2,543	148
149	*	Other - Switching	(258)		2	(367)	(623)	250	(373)	149
150	*	Other - Other	487	695	23,125	484	24,791		24,791	150
151	*	TOTAL WAY AND STRUCTURES EQUIPMENT	201,392	83,153	114,296	410,465	809,306	3,602	812,908	151
		LOCOMOTIVES								
201	*	Administration	4,286	322	1,047	639	6,294	257	6,551	201
202	*	Repair and Maintenance	60,185	102,831	13,523	(1,225)	175,314	1,713	177,027	202
203	*	Machinery Repair					0	22	22	203
204	*	Equipment Damaged	201	668	1		870	1	871	204
205	*	Fringe Benefits	N/A	N/A	N/A	28,669	28,669	366	29,035	205
206	*	Other Casualties and Insurance	N/A	N/A	N/A	13,127	13,127		13,127	206
207	*	Lease Rentals Debit	N/A	N/A	149,202	N/A	149,202		149,202	207
208	*	Lease Rentals (Credit)	N/A	N/A	(123)	N/A	(123)	()	(123)	208
209	*	Joint Facility Rents - Debit	N/A	N/A	27	N/A	27		27	209
210	*	Joint Facility Rents - (Credit)	N/A	N/A	(108)	N/A	(108)	()	(108)	210
211	*	Other Rents - Debit	N/A	N/A		N/A	0		0	211
212	*	Other Rents - (Credit)	N/A	N/A	9	N/A	9	()	9	212
213	*	Depreciation	N/A	N/A	N/A	15,636	15,636	3	15,639	213
214	*	Joint Facility - Debit	N/A	N/A	391		391		391	214
215	*	Joint Facility - (Credit)	N/A	N/A	(490)		(490)	()	(490)	215
216	*	Repairs Billed to Others - (Credit)	N/A	N/A	(3,006)	N/A	(3,006)	()	(3,006)	216

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 and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
217		LOCOMOTIVES - Continued							
218		Dismantled Retired Property							
219		Other	1,687	198	315	501	2,701		2,701
220		TOTAL LOCOMOTIVES	66,359	104,019	180,792	57,347	389,517	2,362	390,879
221		FREIGHT CARS							
222		Administration	4,934	1,179	661	796	7,570	N/A	7,570
223		Repair and Maintenance	52,772	67,614	30,505	1,156	152,049	N/A	152,049
224	*	Machinery Repair					0	N/A	0
225		Equipment Damaged	1,146	555	10,931		12,632	N/A	12,632
226		Fringe Benefits	N/A	N/A	N/A	23,289	23,289	N/A	23,289
227		Other Casualties and Insurance	N/A	N/A	N/A	22,407	22,407	N/A	22,407
228	*	Lease Rentals Debit	N/A	N/A	103,879	N/A	103,879	N/A	103,879
229	*	Lease Rentals (Credit)	N/A	N/A	(6,287)	N/A	(6,287)	N/A	(6,287)
230	*	Joint Facility Rents - Debit	N/A	N/A		N/A	0	N/A	0
231	*	Joint Facility Rents - (Credit)	N/A	N/A	(165)	N/A	(165)	N/A	(165)
232	*	Other Rents - Debit	N/A	N/A	273,910	N/A	273,910	N/A	273,910
233	*	Other Rents - (Credit)	N/A	N/A	(95,576)	N/A	(95,576)	N/A	(95,576)
234	*	Depreciation	N/A	N/A	N/A	22,555	22,555	N/A	22,555
235	*	Joint Facility - Debit	N/A	N/A	510	N/A	510	N/A	510
236	*	Joint Facility - (Credit)	N/A	N/A	(1,246)	N/A	(1,246)	N/A	(1,246)
237	*	Repairs Billed to Others - (Credit)	N/A	N/A	(66,546)	N/A	(66,546)	N/A	(66,546)
238		Dismantling Retired Property					0	N/A	0
239		Other	1,510	74	35	(11)	1,608	N/A	1,608
240		TOTAL FREIGHT CARS	60,382	69,422	250,611	70,194	450,589	N/A	450,589
241		OTHER EQUIPMENT							
242		Administration	5,426	3	487	2,301	8,217	322	8,539
243		Repairs and Maintenance						N/A	
244	*	Trucks, Tractors, & Containers - Revenue Svc	528	575	13,955	1	15,059	N/A	15,059
245	*	Floating Equipment - Revenue Service					0	N/A	0
246	*	Passenger and Other Revenue Equipment	(23)	(65)	(15)		(123)	3,030	2,907
247	*	Computers and Data Processing Systems	10	684	14,702	2	15,398	78	15,476
248	*	Machinery	3,313	3,826	1,373	7	8,519	46	8,565
249	*	Work and Non-Revenue Equipment	215	3,194	11,800	206	15,405		15,405
250	*	Equipment Damaged	189	489	7,137	85	7,880	7	7,887
251		Fringe Benefits	N/A	N/A	N/A	2,486	2,486	579	3,065
252		Other Casualties and Insurance	N/A	N/A	N/A	1,553	1,553		1,553
253	*	Lease Rentals - Debit	N/A	N/A	51,026	N/A	51,026		51,026
254	*	Lease Rentals - (Credit)	N/A	N/A	(43)	N/A	(43)		(43)

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)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rents - Debit	N/A	N/A			N/A	0		0
314	*	Joint Facility Rents - (Credit)	N/A	N/A	()		N/A	0	()	0
315	*	Other Rents - Debit	N/A	N/A	16,522		N/A	16,522		16,522
316	*	Other Rents - (Credit)	N/A	N/A	(13,929)		N/A	(13,929)	()	(13,929)
317	*	Depreciation	N/A	N/A	N/A		48,726	48,726	195	48,921
318		Joint Facility - Debit	N/A	N/A	747		N/A	747		747
319		Joint Facility - (Credit)	N/A	N/A	(1,575)		N/A	(1,575)	()	(1,575)
320	*	Repairs Billed to Others - (Credit)	N/A	N/A	(5,609)		N/A	(5,609)	()	(5,609)
321		Dismantling Relined Property	2		22			24		24
322		Other	1,228	351	(2)			1,578		1,578
323		TOTAL OTHER EQUIPMENT	10,889	9,027	96,598		55,347	171,861	4,257	176,118
324			137,610	192,468	508,001		192,888	1,010,967	6,619	1,017,586
		TRANSPORTATION								
401		TRAIN OPERATIONS								
402		Administration	4,761		38		2,362	2,763	272	10,196
403		Engine Crews	168,825				5,585	9,867	1,575	185,852
404		Train Crews	221,312	1,489			8,352	13,990	3,802	248,945
405		Dispatching Trains	26,887	85			602	928	257	28,769
406		Operating Signals and Interlockers	767	716			2,455	3	112	4,053
407		Operating Drawbridges	1,500				35	2		1,537
408		Highway Crossing Protection	567	1			679	9	1	1,257
409	*	Train Inspection and Lubrication	16,847	487			97	(12)	911	18,330
410		Locomotive Fuel	8,836	349,512	(5)			3	1	358,347
411		Electric Power Purch/Prod for Motive Power	21,881						0	0
412		Servicing Locomotives	N/A	N/A	11,517		207		365	33,970
413		Freight Lost or Damaged - Solely Related			N/A		N/A	5,575		5,575
414		Clearing Wrecks	526	80			4,558	39		5,203
415		Fringe Benefits	N/A	N/A	N/A		N/A	177,549	2,754	180,303
416		Other Casualties and Insurance	N/A	N/A	N/A		N/A	72,151	348	72,499
417		Joint Facility - Debit	N/A	N/A	16,775		N/A	16,775	()	16,775
418		Joint Facility - (Credit)	N/A	N/A	(17,067)		N/A	(17,067)	()	(17,067)
419		Other	10,199	1,172	9,074		(1,835)	18,610		18,610
		TOTAL TRAIN OPERATIONS	482,908	365,097	33,709		281,032	1,162,746	10,398	1,173,144
420		YARD OPERATIONS								
421		Administration	6,266	66	1,051		867	8,250		8,250
		Switch Crews	123,669	(1)	106		14	123,808	242	124,050

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 (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations	16,258	1	619	5	16,883	84	16,967	422
423		Yard Terminal Clerical	42,116	1,910	3,744	8	47,779		47,779	423
424		Operating Switches Signals, Retarders & Humps	2,172	399	326		2,897		2,897	424
425	*	Locomotive Fuel	26	19,176	1	2	19,205		19,205	425
426		Electric Power Purch/Produced for Motive Power					0		0	426
427		Servicing Locomotives	297	777			1,074	1	1,075	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	1,246	1,246		1,246	428
429		Clearing Wrecks	650	84	2,215	20	2,969		2,969	429
430		Fringe Benefits	N/A	N/A	N/A	71,262	71,262	130	71,392	430
431		Other Casualties and Insurance	N/A	N/A	N/A	23,387	23,387		23,387	431
432		Joint Facility - Debit	N/A	N/A	17,696	N/A	17,696		17,696	432
433		Joint Facility - (Credit)	N/A	N/A	(6,968)	N/A	(6,968)		(6,968)	433
434		Other	3,250	18	292	(29)	3,531		3,531	434
435		TOTAL YARD OPERATIONS	194,724	22,430	19,082	96,783	333,019	457	333,476	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	81		2,745	N/A	2,826	1,074	3,900	501
502		Adjusting and Transferring Loads	120	2	1,811	N/A	1,933	N/A	1,933	502
503		Car Loading Devices and Grain Doors		63	2	N/A	65	N/A	65	503
504		Freight Lost or Damaged - All other	N/A	N/A	N/A	6,520	6,520		6,520	504
505		Fringe Benefits	N/A	N/A	N/A	43	43	366	409	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	201	65	4,558	6,563	11,387	1,440	12,827	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	15,405	332	1,822	1,516	19,075	N/A	19,075	507
508	*	Pick-Up and Delivery, and Marine Line Haul		55	112,386	17	112,458	N/A	112,458	508
509	*	Loading and Unloading Local Marine	1,540	570	40,833	1	42,944	N/A	42,944	509
510	*	Protective Services	1,405	3,099	122		4,626	N/A	4,626	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A		0	N/A	0	511
512	*	Fringe Benefits	N/A	N/A	N/A	7,730	7,730	N/A	7,730	512
513	*	Casualties and Insurance	N/A	N/A	N/A	2,035	2,035	N/A	2,035	513
514	*	Joint Facility - Debit	N/A	N/A		N/A	0	N/A	0	514
515	*	Joint Facility - (Credit)	N/A	N/A	()	N/A	0	N/A	0	515
516	*	Other	152	347	1,996	163	2,658	N/A	2,658	516
517	*	TOTAL SPECIALIZED SERVICE OPERATIONS	18,502	4,403	157,159	11,462	191,526	N/A	191,526	517

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)									
Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels (c)	Purchased services (d)	General (e)			
ADMINISTRATIVE SUPPORT OPERATIONS									
518		Administration	51,445	788	5,390	7,357	95	64,980	518
519		Employees Perform Clerical & Accounting Functions	28,679	263	1,463	68	923	30,473	519
520		Communication System Operation	596	176	16,384		4	17,156	520
521		Loss and Damage Claims Processing	1,205		78			1,283	521
522		Fringe Benefits	N/A	N/A	N/A	29,604	367	29,971	522
523		Casualties and Insurance	N/A	N/A	N/A	(144)		(144)	523
524		Joint Facility - Debit	N/A	N/A	321	N/A		321	524
525		Joint Facility - (Credit)	N/A	N/A	(348)	N/A	()	(348)	525
526		Other	11,417	16	42	149		11,624	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	93,342	1,243	23,330	37,034	1,389	154,949	527
528		TOTAL TRANSPORTATION	789,677	393,238	237,838	432,874	13,684	1,853,627	528
GENERAL AND ADMINISTRATIVE									
601		Officers - General and Administrative	27,548	7,567	27,323	15,109	1,266	77,547	601
602		Accounting, Auditing, and Finance	22,838	315	3,743	2,319	217	29,215	602
603		Management Services and Data Processing	26,839	218	17,013	3,036	206	47,106	603
604		Marketing	26,014	193	6,817	7,370		40,394	604
605		Sales	149		140	1,365		1,654	605
606		Industrial Development	2,121	30	363	707	N/A	3,221	606
607		Personnel and Labor Relations	9,984	1,936	7,515	4,957	532	24,392	607
608		Legal and Secretarial	7,161	88	26,754	2,839	282	36,842	608
609		Public Relations and Advertising	1,194	6	52	510		1,762	609
610		Research and Development	456	370	3,297	197		4,320	610
611		Fringe Benefits	N/A	N/A	N/A	57,496	164	57,496	611
612		Casualties and Insurance	N/A	N/A	N/A	6,329		6,329	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A	7,928	5	7,933	613
614		Property Taxes	N/A	N/A	N/A	79,090	327	79,090	614
615		Other Taxes Except on Corp. Income or Payroll	N/A	N/A	N/A	33,265	48	33,265	615
616		Joint Facility - Debit	N/A	N/A	1,218	N/A		1,218	616
617		Joint Facility - (Credit)	N/A	N/A	(35)	N/A	()	(35)	617
618		Other	5,994	1,016	687	2,939		10,636	618
619		TOTAL GENERAL AND ADMINISTRATIVE	130,298	11,739	94,887	225,456	3,047	462,380	619
620	*	TOTAL CARRIER OPERATING EXPENSES	1,258,977	670,598	955,022	1,251,683	26,952	4,136,280	620

412 WAY AND STRUCTURES
(Dollars in Thousands)

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

Line No	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No
1		2	Land for transportation purposes	N/A			1
2		3	Grading	4,100			2
3		4	Other right-of-way expenditures	78			3
4		5	Tunnels and subways	504			4
5		6	Bridges, trestles, and culverts	7,921			5
6		7	Elevated structures				6
7		8	Ties	63,102			7
8		9	Rail and other track material	90,313			8
9		11	Ballast	37,955			9
10		13	Fences, snowsheds and signs	166			10
11		16	Station and office buildings	8,053	29,186		11
12		17	Roadway buildings	589			12
13		18	Water stations	73			13
14		19	Fuel stations	1,289			14
15		20	Shops and enginehouses	3,616			15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves	380			18
19		25	TOFC/COFC terminals	2,376			19
20		26	Communications systems	8,768	221		20
21		27	Signals and interlockers	13,495			21
22		29	Power plants	69			22
23		31	Power transmission systems	155			23
24		35	Miscellaneous	1,139			24
25		37	Roadway machines	1,633	4,745		25
26		39	Public improvements; construction	1,764			26
27		45	Power plant machines	88			27
28		-	Other lease/rentals	N/A	(1,436)	N/A	28
29		-	TOTAL	247,626	32,716	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 and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings)
- 3 The gross amounts receivable and payable for freight-train cars (line 19, column (b) through (d), and line 19, columns (e) 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" which is reported in Schedule 415, column e. The balancing of Schedule 410, 414, and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
- 4 Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars
- 5 Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basis per diem). Include railroad owned per diem tank cars on line 17.

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

Line No	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box - Plain 40 foot		6	46	0	0	2	1
2		Box - Plain 50 foot and longer		1,269	5,954	5,813	4,615	5,752	2
3		Box - Equipped		3,697	11,587	2	9,351	22,440	3
4		Gondola - Plain		1,015	2,971	544	3,231	8,068	4
5		Gondola - Equipped		734	3,419	1	1,715	4,618	5
6		Hopper - Covered		7,345	24,978	22,050	4,768	24,122	6
7		Hopper - Open top - General service		1,448	2,813	11	1,017	2,376	7
8		Hopper - Open top - Special service		272	628	10	65	147	8
9		Refrigerator - Mechanical		1,080	1,639	26	444	804	9
10		Refrigerator - Non-mechanical		1,538	3,231	3,520	2,057	5,805	10
11		Flat TOFC/COFC		1,441	7,295	56,811	2,841	10,793	11
12		Flat multi-level		0	0	10,824	536	945	12
13		Flat - General service		38	85	162	164	270	13
14		Flat - Other		836	4,027	10,731	2,518	8,068	14
15		Tank - Under 22,000 gallons		0	0	13,602	0	0	15
16		Tank - 22,000 gallons and over		46	96	16,331	0	0	16
17		All other freight cars		4	9	40	78	186	17
18		Auto racks		0	6,029	0	0	8,036	18
19		TOTAL FREIGHT TRAIN CARS		20,769	74,807	140,078	33,400	100,432	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated trailers		0	0	0	0	36	20
21		Other trailers		0	13,929	9,897	0	6,789	21
22		Refrigerated containers		0	0	0	0	0	22
23		Other containers		0	0	0	0	0	23
24	*	TOTAL TRAILERS AND CONTAINERS		0	13,929	9,897	0	6,825	24
25		GRAND TOTAL (LINES 19 AND 24)		20,769	88,736	149,775	33,400	107,257	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 therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 35-21-00, 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	6,462	118			1
2		Diesel Locomotive - Road	165,846	10,999	3,312		2
3		Other Locomotive - Yard					3
4		Other Locomotive - Road					4
5	*	TOTAL LOCOMOTIVES	172,308	11,117	3,312	0	5
		FREIGHT TRAIN CARS					
6		Box - Plain 40 foot	60	(7)			6
7		Box - Plain 50 foot and longer	2,881	(1,731)			7
8		Box - Equipped	26,959	8,466			8
9		Gondola - Plain	4,113	2,201			9
10		Gondola - Equipped	5,105	1,860			10
11		Hopper - Covered	25,411	249			11
12		Hopper - Open Top - General Service	7,396	740			12
13		Hopper - Open Top - Special Service	1,744	1,556			13
14		Refrigerator - Mechanical	2,830	936			14
15		Refrigerator - Nonmechanical	4,703	720			15
16		Flat TOFC/COFC	145	125			16
17		Flat Multi-Level	214				17
18		Flat - General Service		(1,061)			18
19		Flat - Other	3,181	4,001			19
20		All Other Freight Cars	162	(619)			20
21		Cabooses	599	1,245			21
22		Auto Racks		1,871			22
23		Miscellaneous Accessones		269			23
24	*	TOTAL FREIGHT TRAIN CARS	85,503	20,821	0	0	24
		OTHER EQUIPMENT-REVENUE FREIGHT					
25		Refrigerated Trailers					25
26		Other Trailers	5,953	19			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis	3,497	137			30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	9,450	156	0	0	32
		FLOATING EQUIPMENT -REVENUE SERVICE					
33		Marine Line Haul					33
34		Local Manne					34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	(123)				36
37	*	Computer Systems and Word Proc. Equip	15,398	29,144			37
38	*	Machinery - Locomotives		1,207			38
39	*	Machinery - Freight Cars		1,734			39
40	*	Machinery - Other Equipment	8,519	225			40
41	*	Work and Other Non-Revenue Equipment	15,405	19,201			41
42		TOTAL OTHER EQUIPMENT	39,199	51,511	0	0	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	306,460	83,605	3,312	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			21,459		15,247		1
2		149,088	322,146		191,884	33,766	2
3				84,360			3
4							4
5		149,088	343,605	84,360	207,131	33,766	5
6		1,043	34		19		6
7		9,866	3,978		2,307		7
8		3,567	115,119		79,217		8
9		8,746	33,042		16,991		9
10		1,603	62,684		29,812		10
11		62,221	366,386		188,859		11
12		2,286	131,257		77,550		12
13		854	38,828		10,080		13
14			42,012		31,087		14
15		38	48,413		34,673		15
16		2,941	815		546		16
17			0				17
18			4,344		3,042		18
19		1,556	70,998		36,199		19
20		28	13,844		6,557		20
21		114	20,977		11,532		21
22		2,729	17,035		7,013		22
23			6,064		2,179		23
24		97,592	975,830	0	537,663	0	24
25							25
26		47,190	17		(38)		26
27							27
28							28
29							29
30			1,979		1,426		30
31							31
32		47,190	1,996	0	1,388	0	32
33							33
34							34
35		0	0	0	0	0	35
36							36
37		3,793	199,943		107,462		37
38			20,542		7,437		38
39			46,838		16,600		39
40			4,096		1,295		40
41			294,477		130,358		41
42		3,793	565,896	0	263,152	0	42
43		297,663	1,887,327	84,360	1,009,334	33,766	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 (c) 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	
			Inv. Base (c)	Accum. Depr. (d)	Depr. rate % (e)	Inv. Base (f)	Accum. Depr. (g)	Depr. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)	Accum. depr. & Amort. (m)
1	I	3	191,973	71,116	1.28							191,973	71,116
2		8	581,019	250,832	4.41							581,019	250,832
3		9	1,463,868	644,043	3.47							1,463,868	644,043
4		11	335,319	148,078	5.31							335,319	148,078
5	SUB-TOTAL		2,572,179	1,114,069								2,572,179	1,114,069
6	II	3	224,358	119,462	1.28	544	113	1.28				224,902	119,575
7		8	626,860	156,100	4.19	2,512	227	4.19				629,372	156,327
8		9	1,120,628	371,566	2.28	5,553	543	2.28				1,126,181	372,109
9		11	382,993	84,171	4.58	1,557	174	4.58				384,550	84,345
10	SUB-TOTAL		2,354,839	731,299		10,166	1,057					2,365,005	732,356
11	III	3	-	N/A	N/A		N/A	N/A		N/A	N/A		
12		8	-	N/A	N/A		N/A	N/A		N/A	N/A		
13		9	-	N/A	N/A		N/A	N/A		N/A	N/A		
14		11	-	N/A	N/A		N/A	N/A		N/A	N/A		
15	SUB-TOTAL		-	N/A	N/A		N/A	N/A		N/A	N/A		
16	IV	3	59,140	25,805	1.28							59,140	25,805
17		8	94,445	47,911	3.17							94,445	47,911
18		9	202,543	48,952	2.95							202,543	48,952
19		11	53,561	19,066	3.61							53,561	19,066
20	SUB-TOTAL		409,689	141,734								409,689	141,734
21	V	3	10,091	3,755	1.28							10,091	3,755
22		8	14,949	8,202	3.17							14,949	8,202
23		9	33,004	6,791	3.08							33,004	6,791
24		11	7,378	3,121	3.61							7,378	3,121
25	SUB-TOTAL		65,422	21,869								65,422	21,869
26	GRAND TOTAL		5,402,129	2,008,971	N/A	10,166	1,057	N/A				5,412,295	2,010,028

Note: The depreciation rate used for account 3 in 1994 does not have ICC approval. The rate is under ICC review and any adjustments to the rate will be reflected in 1995 depreciation expenses.

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

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

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

NOTES AND REMARKS

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417 SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION
(Dollars in Thousands)

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

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No
1	*	Administration	17,855			432		401	387		19,075	1
2	*	Pick up and delivery, marine line haul	112,444			12		2	N/A		112,458	2
3	*	Loading and unloading and local marine	25,342			2,392		15,210	N/A		42,944	3
4	*	Protective services, total debit and credits							4,626		4,626	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	6,239			780		37	674		7,730	6
7	*	Casualty and insurance	178			417			1,440		2,035	7
8	*	Joint facility - Debit										8
9	*	Joint facility - Credit										9
10	*	Other	2,252			279		29	98		2,658	10
11	*	TOTAL	164,310			4,312		15,679	7,225		191,526	11

450. ANALYSIS OF TAXES
(Dollars in Thousands)

A. Railway Taxes

Line No	Cross Check	Kind Of Tax (a)	Amount (b)	Line No
1		Other than U.S. Government Taxes	130,588	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	167,132	2
3		Excess Profits		3
4	*	Total - Income Taxes lines 2 - 3	167,132	4
5		Railroad Retirement	284,460	5
6		Hospital Insurance	21,280	6
7		Supplemental Annuities	17,515	7
8		Unemployment Insurance	2,289	8
9		All Other United States Taxes	6,093	9
10		Total - U.S. Government Taxes	498,769	10
11		Total - Railway Taxes	629,357	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 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21	1,376,375	69,217		1,445,592	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	27,190	369		27,559	6
7	Expenses Deductible In Different Periods	(342,729)	28,355	(5,837)	(320,211)	7
8	Taxable Sale and Leaseback	(471)			(471)	8
9						9
10	State Deferred Taxes, Net of					10
11	Federal Tax Benefit	101,785	10,583	(562)	111,806	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment Tax Credit*					18
19	TOTALS	1,162,150	108,524	(6,399)	1,264,275	19

450. ANALYSIS OF TAXES - Continued
(Dollars in Thousands)

* Footnotes:

1. If flow-through method was elected, indicated 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 -

- (d) Adjustment is to reflect income taxes on "Cumulative Effect of Changes in Accounting" in ICC Account 592.

Cumulative Effect of Changes in Accounting

Federal Income Tax	(\$5,837)
State Income Tax (net of federal tax)	<u>(562)</u>
	<u><u>(\$6,399)</u></u>

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

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

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

Line No	Account No (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	592	Cumulative Effect of Changes in Accounting Principles	10,307		1
2		Effective January 1, 1994, Railroad adopted Statement of Financial Accounting Standards			2
3		(SFAS) No. 112, "Employers' Accounting for Postemployment Benefits." The cumulative			3
4		effect of the adoption of SFAS 112, net of \$6,399 income tax benefit, decreased 1994			4
5		income by \$10,307			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

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	1,142	Joint	2
3	CSX Transportation, Inc	on Refdg and Imp. Mtge.			3
4	Illinois Central Gulf Railroad Co	Bond Series C due 7/01/2019			4
5	Norfolk and Western Railway Company				5
6	St. Louis Southwestern Railway Company				6
7	Southern Railway Company				7
8	Union Pacific Railroad				8
9					9
10					10
11					11
12	Kiamichi Railroad Company Inc				12
13	Burlington Northern Railroad	Principal outstanding	1,036	Sole	13
14		plus 3 months interest			14
15		under Credit Agreement			15
16		which matures 10/31/95			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					2
3		None			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.

Railroad maintains an effective program for the issuance, from time to time, of commercial paper. These borrowings are supported by Railroad's bank revolving credit agreements. Outstanding commercial paper balances are considered as reducing available borrowings under these agreements. The bank short-term revolving credit agreement allows borrowings of up to \$300 million on a short-term basis. The agreement is currently scheduled to expire in May 1995. At Railroad's option, borrowings can be obtained through either a competitive bid or a standby procedure. Rates for borrowings under the standby procedure are, at Railroad's option, based upon the London Interbank Offered Rate (LIBOR) or certificate of deposit rates, plus in either case, a spread based upon Railroad's senior secured debt ratings, or an alternate base rate. Annual facility fees are currently 0.125 percent and are subject to change based upon changes in Railroad's senior secured debt ratings. The maturity value of commercial paper outstanding at December 31, 1994 was \$91 million, leaving a total of \$209 million of the short-term revolving credit agreement available. The maturity value of commercial paper outstanding at December 31, 1993 was \$27 million.

The commercial paper program is further summarized as follows for the year ended December 31, 1994 (dollars in millions):

Weighted average interest rate	6.43%
Maximum outstanding during the year	\$ 243
Weighted daily average interest rate during the year	4.29%

The financial covenants of the bank revolving credit agreement require that Railroad's consolidated tangible net worth, as defined in the agreement, be at least \$1.7 billion, and its debt, as defined in the agreement, cannot exceed the lesser of 140 percent of its consolidated tangible net worth and \$3 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 the acquisition of more than 50 percent of the voting securities of BNI which has not been approved by the BNI Board of Directors, a change in control relationship between BNI and Railroad, and finally, a "Change in Control" is deemed to occur when a majority of the seats on the BNI Board of Directors is occupied by persons who are neither nominated by the BNI Board of Directors nor appointed by directors so nominated. The proposed merger between BNI and Santa Fe Pacific Corporation (Santa Fe) will not constitute a "Change in Control" under such 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 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	115,430
3	765/767	Funded Debt Unmatured	Sch 200, L 41	695,018
4	766	Equipment Obligations	Sch 200, L 42	32,929
5	766 5	Capitalized Lease Obligations	Sch. 200, L 43	39,382
6	768	Debt in Default	Sch 200, L 44	0
7	769	Accounts Payable, Affiliated Companies	Sch. 200, L 45	0
8	770 1/770.2	Unamortized Debt Premium	Sch 200, L 46	(48,114)
9		Total Debt	Sum L 1-8	834,645
10		Debt Directly Related to Road Property	Note 1	457,419
11		Debt Directly Related to Equipment	Note 1	114,059
12		Total Debt Directly Related to Road & Equipment	Sum L 10 and L 11	571,478
13		Percent Directly Related to Road	L 10 div by L 12 (Whole % + 2 decimals)	80.04
14		Percent Directly Related to Equipment	L 11 div by L 12 (Whole % + 2 decimals)	19.96
15		Debt Not Directly Related to Road or Equipment	L 9 - L 12	263,167
16		Road Property Debt (Note 2)	(L 13 x L 15) plus L 10	668,058
17		Equipment Debt (Note 2)	(L 14 x L 15) plus L 11	166,587

II Interest Accrued During the Year

Line #	Account No	Title	Source	Balance at Close of Year
18	546-548	Total Interest and Amortization (Fixed Charges)	Sch 210, L 42	79,298
19	546	Contingent Interest on Funded Debt	Sch 210, L 44	0
20	517	Release of Premiums on Funded Debt	Sch. 210, L 22	0
21		Total Interest (Note 3)	(L 18 + L 19) - L 20	79,298
22		Interest Directly Related to Road Property Debt	Note 4	53,470
23		Interest Directly Related to Equipment Debt	Note 4	10,622
24		Interest Not Directly Related to Road or Equipment Property Debt	L 21 - (L 22 + L 23)	15,206
25		Interest on Road Property Debt (Note 5)	L 22 + (L 24 x L 13)	65,641
26		Interest on Equipment Debt (Note 5)	L 23 + (L 24 x L 14)	13,657
27		Embedded Rate of Debt Capital - Road Property	L 25 div by L 16	9.83
28		Embedded Rate of Debt Capital - Equipment	L 26 div by L 17	8.20

Note 1 Directly related means the purpose which the funds were used when the debt was issued
 Note 2 Line 16 plus Line 17 must equal Line 9
 Note 3 Line 21 includes interest on debt in Account 769-Accounts Payable, Affiliated Companies
 Note 4 This interest relates to debt reported in Lines 10 and 11, respectively
 Note 5 Line 25 plus Line 26 must equal Line 21

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 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 marine 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 (e)

SCHEDULE 512. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED							
Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	1BN Leasing Corporation		Common	Railroad Rolling Stock (Rental)	40,576	6,522 (P)	1
2							2
3				Road Property (Rental)	3,401	0 (P)	3
4							4
5				Branch Lines (Rental)	4,974	1,658 (P)	5
6							6
7				Industrial Land (Rental)	612	102 (P)	7
8							8
9				Computers (Rentals)	7,550	1,242 (P)	9
10							10
11				Note Receivable-Interest	6,993	1,858 (R)	11
12							12
13				Administrative Services	116	0 (R)	13
14							14
15							15
16							16
17	17BN		Controlled	Seattle Office Lease	928	0 (P)	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 distance between locations of single or first main track), and in the following columns the lengths of second main track, all other main tracks, passing tracks, cross-overs and turn-outs, 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	19,942	1,815	39	2,006	1,948	3,527	29,277	1
2	1J	3/4						5	5	2
3	1J	2/3						14	14	3
4	1J	1/2	228	79		16	35	140	498	4
5	1J	1/3	13			3	7	27	50	5
6	1J	1/4					1	55	56	6
7	1J	2/5							0	7
8		TOTAL 1J	241	79	0	19	43	241	623	8
9		TOTAL 1 AND 1J	20,183	1,894	39	2,025	1,991	3,768	29,900	9
10	2		4				1	5	10	10
11	3		211	2		18	20	7	258	11
12	4		380			3	43	15	441	12
13	5		1,411	250	2	70	74	142	1,949	13
57		GRAND TOTAL	22,189	2,146	41	2,116	2,129	3,937	32,558	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		6	7	25	154	1
2	1J	1/2	4					1	5	2
3		TOTAL CLASS 1	110	10	0	6	7	26	159	3
4	2		4				1	5	10	4
5	5		76	3		7	6	11	103	5
57		GRAND TOTAL CANADIAN MILES	190	13	0	13	14	42	272	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.

MILES OF ROAD OPERATED BY RESPONDENT											
Line No.	Cross Check	State or territory (a)	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)	Line No.
1		Alabama	335				178	513			1
2		Arkansas	208					208			2
3		California	99				1	100			3
4		Colorado	586				125	711			4
5		Florida	44				28	72			5
6		Idaho	365				2	367	33		6
7		Illinois	1,080				90	1,150			7
8		Iowa	540		127	6	39	712			8
9		Kansas	557				25	582			9
10		Kentucky	13					13			10
11		Minnesota	1,872		36		259	2,167	3		11
12		Mississippi	179					179			12
13		Missouri	1,470				27	1,497			13
14		Montana	2,140				1	2,141	474		14
15		Nebraska	2,284				2	2,286			15
16		New Mexico	83					83			16
17		North Dakota	2,325				16	2,341	650		17
18		Oklahoma	797				61	858	189		18
19		Oregon	489				127	616			19
20		South Dakota	591			363	25	979			20
21		Tennessee	16					16			21
22		Texas	817			11	135	963			22
23		Washington	1,970		48		188	2,206			23
24		Wisconsin	267				6	273			24
25		Wyoming	966					966			25
26		British Columbia	110				7	117			26
27		Manitoba		4			69	73			27
28											28
29											29
30											30
31											31
32		TOTAL MILEAGE (single track)	20,183	4	211	380	1,411	22,189	1,349		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 (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (l).
- 4 For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
- 5 A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
- 6 A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g.,

boosters, slugs etc. For reporting purposes, indicate radio-controlled self powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "auxiliary units."

7. Column (k) should show aggregate capacity for all units reported in column (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 AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.

9. Cross-checks

Schedule 710

Schedule 710

- Line 5, column (j) = Line 11, column (j)
- Line 6, column (j) = Line 12, column (j)
- Line 7, column (j) = Line 13, column (j)
- Line 8, column (j) = Line 14, column (j)
- Line 9, column (j) = Line 15, column (j)
- Line 10, column (j) = Line 16, column (j)

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.

OFFICE OF ECONOMICS
SECTION OF
AUDIT AND ACCOUNTING

710. INVENTORY OF EQUIPMENT UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS													
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Line No.
				Units installed									
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)						
1		Locomotive Units											1
		Diesel-freight units	1,915		108		4	25	583	1,419	2,002	5,818,350	2
2		Diesel-passenger units	2					2			0		3
3		Diesel-multiple purpose units	209					3	148	58	206	356,800	4
4		Diesel-switching units	183						176	7	183	228,356	5
5	*	TOTAL (lines 1 to 4) units	2,309	0	108	0	4	30	907	1,484	2,391	6,403,506	6
6	*	Electric-locomotives											7
7	*	Other self-powered units											8
8	*	TOTAL (lines 5, 6 and 7) units	2,309	0	108	0	4	30	907	1,484	2,391	6,403,506	9
9	*	Auxiliary units	11							11	11	N/A	10
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2,320	0	108	0	4	30	907	1,495	2,402	N/A	11
DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING													
Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1970 (b)	During Calendar Year					1991 (h)	1992 (i)	1993 (j)	1994 (k)	TOTAL (l)
				Between Jan. 1, 1970 and Dec. 31, 1974 (c)	Between Jan. 1, 1975 and Dec. 31, 1979 (d)	Between Jan. 1, 1980 and Dec. 31, 1984 (e)	Between Jan. 1, 1985 and Dec. 31, 1989 (f)	1990 (g)					
11	*	Diesel	280	383	687	461	144	116	90	34	88	108	2,391
12	*	Electric											0
13	*	Other self-powered units											0
14	*	TOTAL (lines 11 to 13)	280	383	687	461	144	116	90	34	88	108	2,391
15	*	Auxiliary units								2	9		11
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	280	383	687	461	144	116	90	36	97	108	2,402

710 INVENTORY OF EQUIPMENT UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No.	
				Units installed			All other units including reclassification and second hand units purchased or leased from others (f)		Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)								
1		Locomotive Units												
1		Diesel-freight units	1,915		108		4	25	583	1,419	2,002	5,818,350		1
2		Diesel-passenger units	2					2			0			2
3		Diesel-multiple purpose units	209					3	148	58	206	356,800		3
4		Diesel-switching units	183						176	7	183	228,356		4
5	*	TOTAL (lines 1 to 4) units	2,309	0	108	0	4	30	907	1,484	2,391	6,403,508	0	5
6	*	Electric-locomotives									2,780			6
7	*	Other self-powered units									5,580			7
8	*	TOTAL (lines 5, 6 and 7)	2,309	0	108	0	4	30	907	1,484	10,731	6,403,506	0	8
9	*	Auxiliary units	11							11	11	N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2,320	0	108	0	4	30	907	1,495	10,742	N/A	0	10
DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING														
Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1970 (b)	During Calendar Year				TOTAL (l)	Line No.					
				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)							
11	*	Diesel	280	383	687	461	144	34	88	108	2,391	11		
12	*	Electric									0	12		
13	*	Other self-powered units									0	13		
14	*	TOTAL (lines 11 to 13)	280	383	687	461	144	34	88	108	2,391	14		
15	*	Auxiliary units						2	9		11	15		
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	280	383	687	461	144	36	97	108	2,402	16		

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 (i). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals
- 5 A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
- 6 A "diesel" unit includes all units propelled by diesel internal combustion engines (irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g.,

boosters, slugs, etc. For reporting purposes, indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "auxiliary units."

7 Column (k) should show aggregate capacity for all units reported in column (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 AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.

9 Cross-checks

Schedule 710

Line 5, column (j) = Line 11, column (j)

Line 6, column (j) = Line 12, column (j)

Line 7, column (j) = Line 13, column (j)

Line 8, column (j) = Line 14, column (j)

Line 9, column (j) = Line 15, column (j)

Line 10, column (j) = Line 16, column (j)

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-Continued													
UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS													
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No.
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)		Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	
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) Parlor cars (PBC, PC, PL, PO)									0		18
19		Sleeping cars (PS, PT, PAS, PDS) Dining grill and tavern cars									0		19
20		(All class D, PD) Non-passenger-carrying cars									0	N/A	20
21		(All class B, CSB, M, PSA, IA) TOTAL (lines 17 to 22)	141	0	0	0	0	0	0	141	141	N/A	21
22		Electric passenger cars (EP, ET)									0		22
23		Electric combined cars (EC) Internal combustion rail motorcars (ED, EG)									0		23
24		Other self-propelled cars (Specify types) TOTAL (lines 24 to 27)	0	0	0	0	0	0	0	0	0	0	24
25		TOTAL (lines 23 and 28)	141	0	0	0	0	0	0	141	141	20,168	25
26		COMPANY SERVICE CARS Business cars (PV)	18				1		19		19	N/A	26
27		Board outfit cars (MWX) Derrick and snow removal cars (MWU, MWV, MWV, MWK)	544					229	315		315	N/A	27
28		Dump and ballast cars (MWB, MWD) Other maintenance and service equipment cars	98					1	97		97	N/A	28
29		TOTAL (lines 30 to 34)	1,216	15				54	1,147	30	1,177	N/A	29
30			2,925				151	144	2,932		2,932	N/A	30
31			4,801	0	15	0	152	428	4,510	30	4,540	N/A	31
32													32
33													33
34													34
35													35

Coaches 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)	287						36
37		Plain box cars - 50' and longer (B3 0-7, B4 0-7, B5 , B6 , B7 , B8)	3,302						37
38		Equipped box cars (All Code A, Except A 5)	5,276			152		580	38
39		Plain gondola cars (All Codes G & J 1, J 2, J 3, and J 4)	3,752	19		600		50	39
40		Equipped gondola cars (All Code E)	3,053					117	40
41		Covered hopper cars (All Code C 1, C 2, C 3, C 4)	29,168			1,510		1,572	41
42		Open top hopper cars-general service (All Code H)	7,167			22			42
43		Open top hopper cars-special service (All codes J-O, and All Code K)	1,787						43
44		Refrigerator cars-mechanical (R 5 , R 6 , R 7 , R 8 , R 9)	1,445						44
45		Refrigerator cars-non-mechanical (R 0 , R 1 , R 2)	1,848	63				1	45
46		Flat cars-TOFC/COFC (All Codes P, Q & S, Except Q8)	491			290		2	46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F10 , F20 , F30)	292						48
49		Flat cars-other (F_1_ , F_2_ , F_3_ , F_4_ , F_5_ , F_6_ , F 8 , F40)	2,991			225		129	49
50		Tank cars-under 22,000 gallons (T_0_ , T_1_ , T_2_ , T_3_ , T_4_ , T_5_ , Except T000)							50
51		Tank cars-22,000 gallons and over (T 6, T 7, T 8, T 9)	177			30			51
52		All other freight cars (A 5 , F 7 , All Code L and Q8)	261	121					52
53		TOTAL (lines 36 to 52)	61,297	203	0	2,829	0	2,451	53
54		Caboose(All Code M-930)	N/A	498					54
55		TOTAL (lines 53, 54)	61,297	701	0	2,829	0	2,451	55

710 INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l) as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.
5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Line No	Cross Check	Changes during year (concluded)	Units at close of year					Line No
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col (k) & (l))		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		21	2	264	266		14,455	
37		577	236	2,489	2,725		195,416	
38		86	5,021	901	5,922		471,581	
39		183	2,030	2,208	4,220	18	402,329	
40		66	2,699	405	3,104		298,052	
41		222	16,326	15,702	32,028		3,166,616	
42		291	6,322	576	6,898		675,176	
43		545	1,027	215	1,242		121,902	
44		13	1,432		1,432		95,073	
45		42	1,861	9	1,804	66	140,006	
46		2	38	743	781		180,480	
47								
48		10	282		282		15,687	
49		150	2,803	392	3,195		271,620	
50								
51		1	176	30	206		19,783	
52		2	373	7	261	119	31,271	
53		2,211	40,628	23,941	64,366	203	6,099,427	0
54		40	458		N/A	458	N/A	
55		2,251	41,086	23,941	64,366	661	6,099,427	0

710. INVENTORY OF EQUIPMENT - Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line	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	New units purchased or built	New units leased from others	Units installed		
							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	0	0	0	0	58
HIGHWAY REVENUE EQUIPMENT									
59		Chasis Z1, Z67, Z68, Z69		2,403		84			59
60		Dry van U2, Z, Z6, 1-6	8,513			1		600	60
61		Flat bed U3, Z3	276			105			61
62		Open bed U4, Z4							62
63		Mechanical refrigerator U5, Z5							63
64		Bulk U0, Z0	105						64
65		Insulated U7, Z7	256						65
66		Tank (1) Z0, U6							66
67		Other trailer and container (Special equipped dry van U9, Z8, Z9)	84			1			67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	9,234	2,403	0	191	0	600	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 retired from service of respondent whether owned or leased, including reclassification (h)	Units at close of year					Line No	
			Owned and used (i)	Leased from others (j)	Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in col (k) & (l) (see ins. 4) (m)		Leased to others (n)
					Per diem (k)	All other (l)			
56					N/A				56
57			1		N/A	1			57
58		0	1	0	N/A	1	0	0	58
59		123	315	2,049		2,364	36,655	-	59
60		15	2	9,097	9,099		273,956		60
61				381	381		9,650		61
62									62
63									63
64		60		45	45		1,126		64
65		1	5	250	255		6,534		65
66									66
67				85	85		210		67
68									68
69									69
70		199	322	11,907	9,865	2,364	328,131	0	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), 2,500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO), steel boxcars-special service (XAP), etc. For TOFC/COFC show type of equipment as enumerated in Schedule 710.

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

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

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

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

NEW UNITS

Line No	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No
1						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						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	0	N/A	0	N/A	25

REBUILT UNITS

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	TOTAL	0	N/A	0	N/A	38
39	GRAND TOTAL	0	N/A	0	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 track mile per year (Include passing tracks, turnouts and crossovers)
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate).
- F - Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.

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

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

720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track Category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	10,257	37.93	56.85	22.80	1
2	B	5,062	11.16	54.34	8.70	2
3	C	2,836	2.55	39.93	44.25	3
4	D	6,604	.89	28.37	30.91	4
5	E	5,850	xxxxx	xxxxx	N/A -	5
6	TOTAL	30,609	18.52	44.87	106.66	6
7	F	4,650	xxxxx	xxxxx	7.50	7
8	Potential abandonments	395	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 routine inspections, as opposed to programmed replacements aimed at upgrading the general conditions of the tracks. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 9, the average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage seasoning yards, the cost 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	Number of crossties laid in replacement										Switch and bridge ties (board feet)	Crossties switch and bridge ties Percent of spot maintenance	LINE NO.
		New Ties						Second-hand ties						
		Wooden		Concrete		Other	Wooden		Other	Total				
		Treated (b)	Untreated (c)	(d)	(e)		Treated (f)	Untreated (g)			(h)			
1	A	786,541	-	170,149	-	-	-	-	-	956,690	1,905,647	N/A	1	
2	B	345,667	-	1,100	-	2,323	-	-	-	349,090	1,052,045	N/A	2	
3	C	64,584	-	-	-	19,546	-	-	-	84,130	339,892	N/A	3	
4	D	31,695	-	-	-	15,368	-	-	-	47,063	422,420	N/A	4	
5	E	90,789	-	-	-	11,247	-	-	-	102,036	2,079,461	N/A	5	
6	TOTAL	1,319,276	-	171,249	-	48,484	-	-	-	1,539,009	5,799,009	N/A	6	
7	F	7,082	-	-	-	-	-	-	-	7,082	32,780	N/A	7	
8	Potential abandonments	27	-	-	-	-	-	-	-	27	38	N/A	8	

9. Average cost per crosstie \$23.23 and switchtie (MBM) \$650.77

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)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties 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	59,811	21.82	1,305	1,045,810	655.95	686	New	1
2	T	7,029	10.95	77				Second Hand	2
3	S	88,788	33.11	2,940				Concrete	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	155,628		4,322	1,045,810		686		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 45.51								
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid 17.28								

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

LINE NO.	Track category	Miles of rail laid in replacement (rail-miles)						Total		Percent of spot maintenance	LINE NO.
		New Rail		Relay rail		Welded rail	Bolted rail				
		Welded rail	Bolted rail	Welded rail	Bolted rail						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	A	542.09	29.31	105.74	1.03	647.83	30.34	N/A	1		
2	B	52.90	12.16	195.70	2.88	248.60	15.04	N/A	2		
3	C	2.87	2.10	48.65	1.66	51.52	3.76	N/A	3		
4	D	1.31	2.91	16.04	2.45	17.35	5.26	N/A	4		
5	E	8.43	14.70	84.06	9.52	92.49	24.22	N/A	5		
6	TOTAL	607.60	61.08	450.19	17.54	1,057.79	78.62	N/A	6		
7	F	-	0.58	4.50	0.22	4.50	0.80	N/A	7		
8	Potential Abandonments		-	-	-	-	-	N/A	8		
9	Average cost of new and relay rail laid in replacement per gross ton \$694.47 new and \$122.20 relay.							N/A	9		

- (1) Track miles of welded rail installed this year - 565.62.
- (2) Total system track miles of welded rail to date - 16,962.83.

724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS
(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)		
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)				
1	2	115	334	198	592.81	115	90	58	642.95	1	
2	2	132	995	562	564.82	132	298	194	651.01	2	
3	2	136	9,022	4,680	518.72	136	232	147	633.13	3	
4										4	
5	4	112	296	32	109.00	112	71	8	109.00	5	
6	4	115	151	16	109.00	115	70	8	109.00	6	
7	4	132	580	63	109.00	132	3,257	355	109.00	7	
8										8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16										16	
17										17	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A	11,378	5,551		N/A	4,018	770		33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									45.51	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									17.28	35
36	Track-miles of welded rail installed on system this year 55.08: total to date 960.55.										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	0.00			1
2	56	105.77			2
3	60	15.26			3
4	65	15.81			4
5	66	89.00			5
6	67	2.19			6
7	68	83.54			7
8	70	97.17			8
9	72	60.73			9
10	75	409.95			10
11	76	13.84			11
12	77	157.25			12
13	80	140.12			13
14	85	1,019.67			14
15	90	3,325.51			15
16	100	511.69			16
17	105	4.19			17
18	110	446.77			18
19	112	3,899.09			19
20	115	3,928.36			20
21	119	5.20			21
22	129	355.79			22
23	130	14.36			23
24	131	199.09			24
25	132	8,972.73			25
26	133	23.65			26
27	136	1,738.41			27
28	140	1.86			28
29	155	1.48			29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40	TOTAL	25,638.48			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	Ties					Rail	Ballast	Track surfacing		Line No
		Number of ties replaced		Percent replaced		Miles surfaced			Percent surfaced		
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			
1	A	956,690	1,905,647	3.00	N/A	678	3.31	2,008,113	4,255	41.48	1
2	B	349,090	1,052,045	2.22	N/A	264	2.61	747,384	1,473	29.10	2
3	C	84,130	339,892	0.95	N/A	55	0.97	227,959	655	23.10	3
4	D	47,063	422,420	0.25	N/A	22	0.17	246,686	491	7.43	4
5	E	102,036	2,079,461	0.59	N/A	117	1.00	180,024	1,309	22.38	5
6	TOTAL	1,539,009	5,789,465	1.66	N/A	1,136	1.86	3,410,166	8,183	26.73	6
7	F	7,082	32,780	0.05	N/A	5	0.05	18,475	1,882	40.47	7
8	Potential Abandonments	27	38	0.00	N/A	0	0.00	2,399	0	0.00	8

750. CONSUMPTION OF DIESEL FUEL
(Dollars in Thousands)

LOCOMOTIVES

Line No.	Kind of locomotive service	Diesel		Line No.
		Diesel oil (gallons)		
	(a)	(b)		
1	Freight	597,728,864		1
2	Passenger	0		2
3	Yard Switching	32,794,435		3
4	TOTAL	630,523,299		4
5	COST OF FUEL \$(000)	\$377,552		5
6	Work Train	520,897		6

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755-Concluded

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

(O) Work-train miles include the miles run by trains engaged in company service such as official inspection; inspection trains for railway Commissioners for which no revenue is received; trains running special with fire apparatus to save carrier's property from destruction; trains run for transporting 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 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 railroad's expense. (Performed at railroad's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses are 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 end of 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.

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

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. 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	Freight train	Passenger train	Line No.
		(a)	(b)	(c)	
1		1. Miles of Road Operated (A)	22,151	38	1
		2. Train Miles - Running (B)			-
2		2-01 Unit Trains	45,017,251		2
3		2-02 Way Trains	5,941,036		3
4		2-03 Through Trains	25,626,336	830,172	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	76,584,623	830,172	5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	76,584,623	830,172	7
		3. Locomotive Unit Miles (D)			
		Road Service (e)			
8		3-01 Unit Trains	135,348,353		8
9		3-02 Way Trains	11,676,495		9
10		3-03 Through Trains	72,838,955	854,486	10
11		3-04 TOTAL (lines 8-10)	219,863,803	854,486	11
12		3-11 Train Switching (F)	5,183,192		12
13		3-21 Yard Switching (G)	8,779,146	15,324	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	233,826,141	869,810	14
		4. Freight Car-Miles (Thousands) (H)			
		4-01 RR Owned and Leased Cars - Loaded			
15		4-010 Box - Plain 40-Foot	503		15
16		4-011 Box - Plain 50-Foot and Longer	62,582		16
17		4-012 Box - Equipped	153,865		17
18		4-013 Gondola - Plain	138,330		18
19		4-014 Gondola - Equipped	35,399		19
20		4-015 Hopper - Covered	306,369		20
21		4-016 Hopper - Open Top - General Service	183,493		21
22		4-017 Hopper - Open Top - Special Service	59,909		22
23		4-018 Refrigerator - Mechanical	28,199		23
24		4-019 Refrigerator - Non-Mechanical	39,252		24
25		4-020 Flat - TOFC/COFC	87,517		25
26		4-021 Flat - Multi-Level	6,602		26
27		4-022 Flat - General Service	1,703		27
28		4-023 Flat - All Other	63,191		28
29		4-024 All Other Car Types - Total	4,572		29
30		4-025 TOTAL (lines 15-29)	1,171,486		30

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description	Freight train	Passenger train	Line No.
		(a)	(b)	(c)	
		4-11 RR Owned and Leased Cars - Empty			
31		4-110 Box - Plain 40-Foot	820		31
32		4-111 Box - Plain 50-Foot and Longer	26,811		32
33		4-112 Box - Equipped	109,956		33
34		4-113 Gondola - Plain	127,104		34
35		4-114 Gondola - Equipped	33,508		35
36		4-115 Hopper - Covered	281,404		36
37		4-116 Hopper - Open Top - General Service	186,424		37
38		4-117 Hopper - Open Top - Special Service	60,665		38
39		4-118 Refrigerator - Mechanical	17,187		39
40		4-119 Refrigerator - Non-Mechanical	22,242		40
41		4-120 Flat - TOFC/COFC	7,685		41
42		4-121 Flat - Multi-Level	3,639		42
43		4-122 Flat - General Service	1,820		43
44		4-123 Flat - All Other	58,123		44
45		4-124 All Other Car Types	4,091		45
46		4-125 TOTAL (lines 31-45)	941,479		46
		4-13 Private Line Cars - Loaded (H)			
47		4-130 Box - Plain 40-Foot	0		47
48		4-131 Box - Plain 50-Foot and Longer	19,005		48
49		4-132 Box - Equipped	107		49
50		4-133 Gondola-Plain	930		50
51		4-134 Gondola - Equipped	339		51
52		4-135 Hopper - Covered	51,554		52
53		4-136 Hopper - Open Top - General Service	228		53
54		4-137 Hopper - Open Top - Special Service	159		54
55		4-138 Refrigerator - Mechanical	130		55
56		4-139 Refrigerator - Non-Mechanical	10,511		56
57		4-140 Flat - TOFC/COFC	351,828		57
58		4-141 Flat - Multi-Level	69,474		58
59		4-142 Flat - General Service	239		59
60		4-143 Flat - All Other	40,016		60
61		4-144 Tank Under 22,000 Gallons	33,247		61
62		4-145 Tank - 22,000 Gallons and Over	28,617		62
63		4-146 All Other Car Types	799		63
64		4-147 TOTAL (lines 47-63)	607,183		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)			
65		4-150 Box - Plain 40-Foot	0		65
66		4-151 Box - Plain 50-Foot and Longer	4,804		66
67		4-152 Box - Equipped	118		67
68		4-153 Gondola - Plain	1,178		68
69		4-154 Gondola - Equipped	476		69
70		4-155 Hopper - Covered	74,535		70
71		4-156 Hopper - Open Top - General Service	837		71
72		4-157 Hopper - Open Top - Special Service	1,574		72
73		4-158 Refrigerator - Mechanical	40		73
74		4-159 Refrigerator - Non-Mechanical	10,214		74
75		4-160 Flat - TOFC/COFC	28,524		75
76		4-161 Flat - Multi-Level	35,365		76
77		4-162 Flat - General Service	252		77
78		4-163 Flat - All Other	33,283		78
79		4-164 Tank - Under 22,000 Gallons	35,874		79
80		4-165 Tank - 22,000 Gallon and Over	30,878		80
81		4-166 All Other Car Types	616		81
82		4-167 TOTAL (lines 65-81)	258,568		82
83		4-17 Work Equip. and Co. Freight Car-Miles	45,436		83
84		4-18 No Payment Car-Miles (I)	2,440,572		84
		4-19 Total Car-Miles by Train Type			
85		4-191 Unit Trains	3,572,037		85
86		4-192 Way Trains	145,715		86
87		4-193 Through Trains	1,746,972		87
88		4-194 TOTAL (lines 85-87)	5,464,724		88
89		4-20 Caboose Miles	7,587		89

Total number of loaded miles N/A and empty miles N/A by roadrailer reported above.

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

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description	Freight train	Passenger train	Line No.
		(a)	(b)	(c)	
		6. Gross Ton-Miles (thousands) (K)			
98		6-01 Road Locomotives	37,805,764	111,910	98
		6-02 Freight Trains Crs., Cnts., and Caboose			
99		6-020 Unit Trains	298,611,209		99
100		6-021 Way Trains	10,989,223		100
101		6-022 Through Trains	130,438,984		101
102		6-03 Passenger-Trains, Crs., and Cnts.	2,585	321,367	102
103		6-04 Non-Revenue	3,398,449		103
104		6-05 TOTAL (lines 98-103)	481,246,214	433,277	104
		7. Tons of Freight (thousands)			
105		7-01 Revenue	328,474		105
106		7-02 Non-Revenue	4,928		106
107		7-03 TOTAL (lines 105, 106)	333,402		107
		8. Ton-Miles of Freight (thousands) (L)			
108		8-01 Revenue - Road Service	260,574,000		108
109		8-02 Revenue - Lake Transfer Service			109
110		8-03 TOTAL (lines 108, 109)	260,574,000		110
111		8-04 Non-Revenue - Road Service	2,278,410		111
112		8-05 Non-Revenue - Lake Transfer Service			112
113		8-06 TOTAL (lines 111, 112)	2,278,410		113
114		8-07 TOTAL - REVENUE AND NON-REVENUE (lines 110, 113)	262,852,410		114
		9. Train Hours (M)			
115		9-01 Road Service	3,025,782		115
116		9-02 Train Switching	300,909		116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,463,191		117
		11. Train - Miles Work Trains (O)			
118		11-01 Locomotives	283,096		118
119		11-02 Motorcars			119
		12. Number of Loaded Freight Cars (P)			
120		12-01 Unit Trains	2,966,247		120
121		12-02 Way Trains	1,426,291		121
122		12-03 Through Trains	3,082,048		122
123		13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (O)	1,085,978		123
124		14. Multi-Level Cars - No. of Motor Vehicles Loaded and Unloaded (O)	1,203,738		124
125		15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)	501,457		125
		16. Revenue Tons - Marine Terminal (S)			
126		16-01 Marine Terminals - Coal	13,302,974		126
127		16-02 Marine Terminals - Ore	10,904,764		127
128		16-03 Marine Terminals - Other			128
129		16-04 TOTAL (lines 126-128)	24,207,738		129
		17. Number of Foreign Per Diem Cars on Lines (T)			
130		17-01 Serviceable	20,236		130
131		17-02 Unserviceable	325		131
132		17-03 Surplus	1,012		132
133		17-04 TOTAL (lines 130-132)	21,573		133

VERIFICATION

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

OATH

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

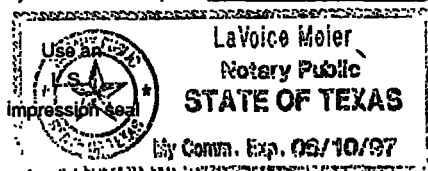
State of Texas
County of Tarrant

Don S. Snyder makes oath and says that he is Vice President, Controller and Chief Accounting Officer of Burlington Northern Railroad Company; 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, 1994, to and including December 31, 1994.

Don S. Snyder
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 8th day of March, 19 95.

My commission expires _____



LaVoie Meier
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

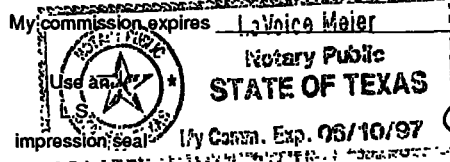
(By the president or other chief officer of the respondent)

State of Texas
County of Tarrant

Gerald Grinstein makes oath and says that he is Chairman, Chief Executive Officer and Director of Burlington Northern Railroad Company; 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, 1994, to and including December 31, 1994

Gerald Grinstein
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 8th day of March, 19 95.



LaVoie Meier
(Signature of officer authorized to administer oaths)

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