

RC-111700

BOSTON & MAINE

1983

1 OF 3

111700

ORIGINAL R-1

# annual report

APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-84

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BOSTON & MAINE CORP.  
IRON HORSE PARK  
NO. BILLERICA

MA 01862

RC000109 1 0 A1  
BOSTON & MAINE CORP.  
IRON HORSE PARK  
NO. BILLERICA

MA 01862

Correct name and address if different than shown.

Full name and address of reporting carrier.  
(Use mailing label on original, copy in full on duplicate.)

to the



## Interstate Commerce Commission

FOR THE SIX-MONTH PERIOD ENDED DECEMBER 31, 1983



# ANNUAL REPORT

OF

BOSTON AND MAINE CORPORATION

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

SIX-MONTH PERIOD ENDED DECEMBER 31, 1983

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

(Name) Thomas J. Reilly (Title) Comptroller

(Telephone number) 617 663-1051  
(Area code) (Telephone number)

(Office address) Iron Horse Park, No. Billerica, Massachusetts 01862-1682  
(Street and number, city, State, and ZIP code)

## SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

Revisions to this report resulted from the following Commission's decisions, copies of which were served on all railroads:

Docket No. 36988

Title: Alternative Methods of Accounting for Railroad Track Structures

Decision Date 1/26/83

Listing of schedules that have been changed from the preceding year and description of the changes.

Schedule 205	Restatement of the Results of Operations Under Depreciation Accounting
Schedule 205A	Restatement of Retained Earnings Under Depreciation Accounting
Schedule 205B	Restatement of Road and Equipment and Accumulated Depreciation and Amortization Accounts
Schedule 205C	Summary of Track Operating Expense
Schedule 416	Supporting Schedule, Track
Schedule 416A	Supporting Schedule, Track
Schedule 240	Deleted line number 2 and renumbered
Schedule 330	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 330A	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 332	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and instructions No. 4 and renumbered
Schedule 335	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 339	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and renumbered
Schedule 340	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and Instruction No. 3 and renumbered
Schedule 342	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 350	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and Instruction No. 4 and renumbered
Schedule 351	Added 3 lines accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 352B	Combined Accounts 9 and 10 eliminated lines 1, 12, 44 and 45 and renumbered
Schedule 410	Combine lines 16 and 17, 20 and 21 and renumbered
Schedule 412	Combine accounts 9 and 10 eliminated lines 1, 12, and 32 and part of Instructions 2 and 3 and column c
Schedule 415	Deleted column f. Data should be included on Schedule 410 lines, 218, 237 and 322

The following schedules were deleted by NOTICE ON July 25, 1983 F.R. vol. 48, no. 143/33773

Schedule 225	Transfers From Government Authorities
Schedule 363	Operating Leases
Schedule 364	Lessee Disclosures
Schedule 419	Remunerations From National Railroad Passenger Corporation
Schedule 715	Highway Motor Vehicle Operations
Schedule 716	Highway Motor Vehicle Enterprises in Which the Respondent Had a Director or Indirect Financial Interest During the Year
Schedule 727	Ten-Year Summary of Track Maintenance
Schedule 800	Contracts, Agreements, etc.
Schedule 850	Competitive Bidding — Clayton Antitrust Act
Other changes	
Schedule 221	Deleted and added to Schedule 220
Schedule 414	Editorial correction for Instruction 2
Schedule 510	Eliminated columns K and L

Schedules 720, 721, 723, 726, 728

Track categories F & AB have been moved below the total line. Track categories A thru E should include all track including potential abandonments and mileage over which passenger trains operate. As a check, the total track miles shown in Schedule 720 col(b) should be equal to Schedule 700, total of track classes 1, 2, 3, and 4.

### SPECIAL NOTICE

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

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

### ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public Law 96-511, it is requested that you furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and any special compilations contained in this report that would not generally be maintained or used by management for purposes other than reporting to this Commission.

TOTAL HOURS (Estimated) \_\_\_\_\_

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate include only the incremental staff hours required for the USOA (those hours in addition to the data needs of management and requirements of other Federal and State agencies).

TOTAL HOURS (Estimated) \_\_\_\_\_

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate include only the incremental costs required for the Commission's rules (those costs in addition to retention requirements of management and other Federal and State agencies).

TOTAL HOURS (Estimated) \_\_\_\_\_

Storage costs (Estimated) \_\_\_\_\_



# TABLE OF CONTENTS

	SCHEDULE NO.	PAGE		SCHEDULE NO.	PAGE
Schedules Omitted by Respondent .....	A	1	Way and Structures .....	412	52
Identity of Respondent .....	B	2	Rents for Interchanged Freight Train Cars Other Freight-		
Voting Powers and Elections .....	C	3	Carrying Equipment .....	414	53
Comparative Statement of Financial Position .....	200	5	Supporting Schedule — Equipment .....	415	56
Restatement of the Results of Operations Under			Supporting Schedule — Track .....	416	58
Depreciation Accounting .....	205	9	Supporting Schedule — Track .....	416A	59
Restatement of Retained Earnings Under Depreciation			Specialized Service Subschedule — Transportation .....	417	60
Accounting .....	205A	9	Analysis of Taxes .....	450	61
Restatement of Road and Equipment and Accumulated			Items in Selected Income and Retained Earnings		
Depreciation and Amortization Accounts .....	205B	9	Accounts for the Year .....	460	63
Summary of Track Operating Expense .....	205C	10	Contingent Assets and Liabilities .....	500	64
Results of Operations .....	210	12	Guaranties and Suretyships .....	501	63
Retained Earnings — Unappropriated .....	220	15	Compensating Balances and Short-Term Borrowing		
Capital Stock .....	230	16	Arrangements .....	502	66
Statement of Changes in Financial Position .....	240	17	Debt Holdings .....	510	68
Changes in Working Capital .....	241	19	Transactions Between Respondent and Companies or		
Working Capital Information .....	245	20	Persons Affiliated With Respondent for Services		
Investments and Advances Affiliated Companies .....	310	22	Received or Provided .....	512	72
Investments in Common Stocks of Affiliated			Mileage Operated at Close of Year .....	700	74
Companies .....	310A	26	Mileage Owned but Not Operated by Respondent at		
Road and Equipment Property .....	330	28	Close of Year .....	701	75
Improvements on Leased Property .....	330A	30	Miles of Road at Close of Year — By States and		
Depreciation Base and Rates — Road and Equipment			Territories (Single Track) (For Other Than Switching and		
Owned and Used and Leased from Others .....	332	32	Terminal Companies) .....	702	76
Accumulated Depreciation — Road and Equipment			Changes During the Year .....	705	77
Owned and Used .....	335	33	Inventory of Equipment .....	710	80
Accrued Liability — Leased Property .....	339	34	Unit Cost of Equipment Installed During the Year .....	710S	86
Depreciation Base and Rates — Improvements to Road			Track and Traffic Conditions .....	720	87
and Equipment Leased from Others .....	340	35	Ties Laid in Replacement .....	721	88
Accumulated Depreciation — Improvements to Road and			Ties Laid in Additional Tracks and in New Lines and		
Equipment Leased from Others .....	342	36	Extensions .....	722	89
Depreciation Base and Rates — Road and Equipment			Rails Laid in Replacement .....	723	90
Leased to Others .....	350	38	Rails Laid in Additional Tracks and in New Lines and		
Accumulated Depreciation — Road and Equipment			Extensions .....	724	91
Leased to Others .....	351	39	Weight of Rail .....	725	91
Investment in Railroad Property Used in Transportation			Summary of Track Maintenance .....	726	92
Service (By Company) .....	352A	40	Deferred Maintenance — Tracks .....	728	92
Investment in Railway Property Used in Transportation			Consumption of Fuel by Motive-Power Units .....	750	94
Service (By Property Accounts) .....	352B	41	Railroad Operating Statistics .....	755	97
Capitalized Capital Leases .....	361	43	Verification .....		101
Railway Operating Expenses .....	410	45	Memoranda .....		102

**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 organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when 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 Boston and Maine Corporation

2. Date of incorporation March 27, 1963

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 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 Respondent was reorganized on June 30, 1983 under Section 77 of the Bankruptcy Act and on that date, pursuant to its Plan of Reorganization, came under the control of Guilford Transportation Industries, Inc. (See ICC Finance Docket Nos. 29720 (Sub-No.1) and 26115 (Sub-No. 12).)

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted \_\_\_\_\_ (date)

☒ No annual report to stockholders is prepared.



## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 1.00 per share; first preferred, \$ \_\_\_\_\_ per share; second preferred, \$ \_\_\_\_\_ per share; debenture stock, \$ \_\_\_\_\_ 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 \_\_\_\_\_  
Respondent's Reorganization Date, June 30, 1983.

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. 2,425,000 votes, as of June 30, 1983 (See Item 6) (Date)

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

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

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stocks			
				Common	PREFERRED		
	(a)	(b)	(c)	(d)	Second (e)	First (f)	
1	Guilford Transportation						2
2	Industries, Inc.	New Haven, CT	2,425,000	2,425,000			3
3							4
4							5
5							6
6							7
7							8
8							9
9							10
10							11
11							12
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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. 2,425,000  
votes cast.
11. Give the date of such meeting. June 30, 1983 (Date of Reorganization)
12. Give the place of such meeting. Boston, Massachusetts

## NOTES AND REMARKS

BASIS OF PRESENTATION

The Boston and Maine Corporation (the Company), a wholly-owned subsidiary of Guilford Transportation Industries, Inc. (Guilford) was reorganized on June 30, 1983 and its Certificate of Incorporation was amended under the laws of the State of Delaware. The Company is the successor to Robert W. Meserve and Benjamin H. Lacy, Trustees of the Property of Boston and Maine Corporation, Debtor (the Debtor), a corporation in reorganization proceedings since March 12, 1970 under the provisions of Section 77 of the Bankruptcy Act. On June 30, 1983 the Trustees Plan of Reorganization was consummated and the concurrent acquisition by Guilford was effected. All shares of stock of the Debtor were cancelled and the Company issued 2,425,000 shares of Common Stock to Guilford as consideration for the purchase price.

The accompanying balance sheet is prepared in conformity with generally accepted accounting principles, represents the "post-closing balance sheet" of the reorganized Company required by the Acquisition Agreement, as amended, between Guilford and the Trustees and reflects the significant adjustments resulting from reorganization and the purchase accounting adjustments required by Accounting Principles Board Opinion No. 16, "Accounting for Business Combinations" (APB #16).

On June 30, 1983, the accounts of the Company were adjusted to reflect the transfer to the Trustees of all bankruptcy related items, principally Restricted Funds of \$48,400,000 and the \$24,250,000 purchase price, certain pre-bankruptcy accounts receivable, claims of First Mortgage and Income Bonds and related interest in default, state and local tax claims, administration expense claims, and claims of priority and general unsecured pre-reorganization creditors. The Trustees, as Managers of the so-called Segregated Account, are responsible for the satisfaction of these claims out of the Segregated Account. No provision was made for payment of any amount to the holders of the Debtor's 5% Preferred Stock or Common Stock and, accordingly, the Debtor's Stockholders' Equity, including Other Capital and the Accumulated Deficit, has been removed from the balance sheet.

The provisions of APB #16 require that the cost of an acquired company be allocated to the assets acquired and the liabilities assumed and the accompanying balance sheet reflects the adjustments necessary to effect such an allocation.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**  
(Dollars in Thousands)

				12/31/83	6/30/83	
Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash	1,560	1,663	1
2		702	Temporary Cash Investments	5,150	2,502	2
3		703	Special Deposits	5,450	705	3
<b>Accounts Receivable</b>						
4		704	- Loan and Notes			4
5		705	- Interline and Other Balances	5,894	4,892	5
6		706	- Customers	6,652	5,483	6
7		707	- Other	9,689	7,380	7
8		709, 708	- Accrued Accounts Receivables	5,310	4,741	8
9		708.5	- Receivables from Affiliated Companies	59	19	9
10		709.5	- Less: Allowance for Uncollectible Accounts	3,953	1,311	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	1,110	849	11
12		712	Materials and Supplies	7,403	9,921	12
13		713	Other Current Assets	2,963	607	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>47,287</b>	<b>37,541</b>	14
<b>Other Assets</b>						
15		715, 716, 717	Special Funds		52,522	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	3,864	3,956	16
17		722, 723	Other Investments and Advances	69	46	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)	1,418	4,927	19
20		739, 741	Other Assets	1,607	4,141	20
21		743	Other Deferred Debits	6,290	18,277	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>13,248</b>	<b>83,869</b>	23
<b>Road and Equipment</b>						
24		731, 732	Road (Schedules 330 and 330A)	38,869	109,129	24
25	*		Equipment	2,857	49,164	25
26			Unallocated Items	6,682	8,710	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(810)	(48,230)	27
28			Net Road and Equipment	47,598	118,773	28
29	*		<b>TOTAL ASSETS</b>	<b>108,133</b>	<b>240,183</b>	29

NOTES AND REMARKS



**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY**  
(Dollars in Thousands)

				12/31/83	6/30/83	
Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at begin- ning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	4,577	4,504	31
32		753	Audited Accounts and Wages	5,778	4,597	31
33		754	Other Accounts Payable	1,057	572	33
34		755, 756	Interest and Dividends Payable		83	34
35		757	Payables to Affiliated Companies			35
36		759	Accrued Accounts Payable	20,711	20,423	36
37		760, 761, 761.5, 762	Taxes Accrued	459	2,799	37
38		763	Other Current Liabilities	3,846	2,247	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	1,059	1,023	39
40			TOTAL CURRENT LIABILITIES	37,487	36,248	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	1,415	27,397	41
42		766	Equipment Obligations	1,044	1,129	42
43		766.5	Capitalized Lease Obligations	7,100	7,558	43
44		768	Debt in Default		29,366	44
45		769	Accounts payable; Affiliated Companies	547	547	45
46		770.1, 770.2	Unamortized Debt Premium			46
47		781	Interest in Default		28,333	47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits			49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	22,270	46,924	50
51			TOTAL NONCURRENT LIABILITIES	32,376	141,254	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)	10,983	9,583	52
53			Common Stock	2,425	879	53
54			Preferred Stock	8,558	8,704	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	23,435	100,355	56
Retained Earnings:						
57		797	Appropriated		1	57
58		798	Unappropriated (Schedule 220)	3,852	(47,258)	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	38,270	62,681	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	108,133	240,183	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 \$ 56,100

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 on Page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund \$ 1,200

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

(i) If funding is by insurance, give name of insuring company New England Mutual Life Insurance Co.

If funding is by trust agreement, list trustee(s)     

Date of trust agreement or latest amendment     

If respondent is affiliated in any way with the trustee(s), explain affiliation:     

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement None

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

Yes      No X

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). Yes      No X

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account. \$ None

Continued on following page

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

## (a) Changes in Valuation Accounts

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio		"NONE"		N/A
as of / / Noncurrent Portfolio			N/A	\$
(Previous Yr.) Current Portfolio			N/A	N/A
as of / / Noncurrent Portfolio			N/A	N/A

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

	Gains	Losses
Current	\$ _____	\$ _____
Noncurrent	_____	_____

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

Significant net realized and net unrealized gains and losses arising after date of the financial statements but prior to their 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.

## NOTES AND REMARKS

Page 7, 3(a) - All monies are deposited to an immediate Participation Guarantee contract with New England Mutual Life Insurance Company. The pension fund assets are accounted for by New England Mutual Life Insurance Company. The Boston and Maine Corporation is funding the plan by payment of normal cost plus amortization of past service cost over a 40-year period which began in 1976. Costs have been computed on a basis consistent with that of the prior year and charged to appropriate operating expenses.



**205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING**  
(Dollars in Thousands)

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$	\$	\$	\$	1
	Adjustments:					
2	- Retirement Costs Expensed		NOT APPLICABLE			2
3	- Maintenance Expense Capitalized					3
4	+ Track Depreciation Expense					4
5	Revised Railway Operating Expenses Under Depreciation Accounting					5
6	Revised Net Revenue From Railway Operations					6
7	Adjustment for Deferred Income Taxes					7
8	Revised Net Income (Loss)					8
9	Revised Net Railway Operating Income					9

Boston and Maine reorganized, was acquired by Guilford Transportation Industries, Inc., underwent substantial purchase accounting adjustments and adopted Depreciation Accounting for Track Structures, all as of June 30, 1983. Accordingly, no restatement was required.

**205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING**  
(Dollars in Thousands)

10	Original Retained Earnings 12/31/____					10
11	Adjustment to Restate Property Prior To 1/1/79					11
12	Restated Retained Earnings					12
	Adjustments:					
13	+ Retirement Costs Expensed		NOT APPLICABLE			13
14	+ Maintenance Expense					14
15	- Track Depreciation Expense					15
16	Adjustment for Deferred Income Taxes					16
17	Revised Retained Earnings 12/31/____					17

**205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS**  
(Dollars in thousands)

18	Original Road and Equipment		NOT APPLICABLE			18
19	Adjustment					19
20	Revised Road and Equipment					20
21	Original Accumulated Depreciation and Amortization					21
22	Adjustment					22
23	Revised Accumulated Depreciation and Amortization					23
24	Original Net Road and Equipment					24
25	Adjustment					25
26	Revised Net Road and Equipment					26

**205C. SUMMARY OF TRACK OPERATING EXPENSE**  
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
1		Ties Running (12)						1
2		1979						2
3		1980		NOT APPLICABLE				3
4		1981						4
5		1982						5
6		Ties Switching (13)						6
7		1979						7
8		1980						8
9		1981						9
10		1982						10
11		Rail and Other Track Material Running (14)						11
12		1979						12
13		1980						13
14		1981						14
15		1982						15
16		Rail and Other Track Material Switching (15)						16
17		1979						17
18		1980						18
19		1981						19
20		1982						20
21		Ballast Running (16)						21
22		1979						22
23		1980						23
24		1981						24
25		1982						25
26		Ballast Switching (17)						26
27		1979						27
28		1980						28
29		1981						29
30		1982						30

Boston and Maine reorganized, was acquired by Guilford Transportation Industries, Inc., underwent substantial purchase accounting adjustments and adopted Depreciation Accounting for Track Structures, all as of June 30, 1983. Accordingly, no restatement was required.

**205C. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED**  
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	
31		Depreciation Running (136)					31
32		1979					32
33		1980					33
34		1981					34
35		1982					35
36		Depreciation Switching (137)					36
37		1979					37
38		1980					38
39		1981					39
40		1982					40
41		Depreciation Other (138)					41
42		1979					42
43		1980					43
44		1981					44
45		1982					45

Boston and Maine reorganized, was acquired by Guilford Transportation Industries, Inc., underwent substantial purchase accounting adjustments and adopted Depreciation Accounting for Track Structures, all as of June 30, 1983. Accordingly, no restatement was required.



## 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 12.

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 for Account No. 513 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 49 plus 50 plus 51, column (b)  
Line 52, column (b)

Line 14, column (b)  
Line 14, column (d)  
Line 14, column (e)

## Schedule 210

= Line 64, column (b)  
= Line 65, column (b)  
= Line 66, column (b)

## Schedule 410

= Line 620, column (h)  
= Line 620, column (f)  
= Line 620, column (g)

6 Months  
Ended 12/31/83

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS OPERATING INCOME Railway Operating Income					
1		(101) Freight	57,344		57,344		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	308		308		4
5		(105) Water Transfers					5
6		(106) Demurrage	960		960		6
7		(110) Incidental	1,474		1,474		7
8		(121) Joint Facility-Credit	5		5		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	60,091		60,091		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	60,091		60,091		13
14	*	(531) Railway operating expenses	57,485		57,485		14
15	*	Net revenue from railway operations	2,606		2,606		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	111				16
17		(510) Miscellaneous rent income	98				17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend income (cost method)	1				19
20		(514) Interest Income	275				20
21		(516) Income from sinking and other funds					21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	667				24
		Income from affiliated companies					
25		(513) Dividends (equity method)	84				25
26		Equity in undistributed earnings (losses)	35				26
27		TOTAL OTHER INCOME (lines 16-26)	1,271				27
28		TOTAL INCOME (lines 15, 27)	3,877				27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	70				29
30		(535) Taxes on property used in other than carrier operations	32				30
31		(543) Miscellaneous rent expense					31
32		(544) Miscellaneous taxes					32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	59				36
37		(553) Uncollectible accounts					37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	161				38
39		Income available for fixed charges Lines 28, 38)	3,716				39

210. RESULTS OF OPERATIONS-Continued (Dollars in Thousands)					
			6 Months Ended 12/31/83		
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
<b>FIXED CHARGES</b>					
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	498		40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt			42
43		(548) Amortization of discount on funded debt			43
44		TOTAL FIXED CHARGES (lines 40-43)	498		44
45		Income after fixed charges (lines 39, 44)	3,218		45
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	3,218		48
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes			49
50	*	State income taxes			50
51	*	Other income taxes			51
52	*	(557) Provision for deferred taxes			52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)			53
54	*	Income from continuing operations	3,218		54
<b>DISCONTINUED OPERATIONS</b>					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			56
57		Income before extraordinary items	3,218		56
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )			62
63	*	Net income (Loss)	3,218		63
<b>Reconciliation of net railway operating income (NROI)</b>					
64	*	Net revenues from railway operations	2,606		64
65	*	(556) Income taxes on ordinary income ( - )			65
66	*	(557) Provision for deferred income taxes ( - )			66
67		Income from lease of road and equipment ( + )			67
68		Rent for leased roads and equipment ( + )	150		68
69		Net railway operating income (loss)	2,756		69

"NOT APPLICABLE - SEE DECEMBER 1982 FILING"

## NOTES AND REMARKS FOR SCHEDULES 210 and 220



**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 62, column (b), Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item (a)	Retained earnings -- Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances of beginning of year	(48,910)	\$ 1,652	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income	3,183	35	3
4		(603) Appropriations released <u>Reorganization (see Note)</u>	48,910		4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		<b>TOTAL</b>	52,093	35	6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			8
9		(620) Appropriations for sinking and other funds	458		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	560		11
12		Preferred stock <sup>1</sup>			12
13		<b>TOTAL</b>	1,018		13
14		Net increase (decrease) during year (Line 6 minus line 13)	51,075	35	14
15		Balances at close of year (Lines 1, 2 and 14)	2,165	1,687	15
16		Balances from line 15(c)	1,687	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	3,852	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>0</u>			19
20		Debits during year \$ <u>1</u>			20
21		Balance at Close of Year \$ <u>0</u>			21
		<b>REMARKS</b>			
22		Amount of assigned Federal income tax consequences: Account 606		N/A	22
23		Account 616		N/A	23

<sup>1</sup>If any dividends have not been declared on cumulative preferred stock, give cumulative undeclared dividends at beginning of year and end of year.

**NOTE:** Pursuant to the reorganization and acquisition effective June 30, 1983, journal entries, approved by the Commission, were made to eliminate restated earnings (deficit). The corresponding debit became part of the overall purchase price allocation to properties and other noncurrent assets.

### 230. CAPITAL STOCK

#### PART I. CAPITAL STOCK (Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common	1.00	3,000,000	2,425,000		2,425,000	2425,000		1
2									2
3	(Net present value of the Redeemable								3
4	Preferred Preference Shares)	100.00	2,600	2,593		2,593	8100,000		4
5	Accretion of discount on above Shares						457,637		5
6							8557,637		6
7									7
8									8
9									9
10	TOTAL		3,002,600	2,427,593		2,427,593	10982,637		10

#### PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR (Dollars in Thousands)

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	87,041	8,704	879,197	879			100,355	11
12	Capital Stock Sold <sup>1</sup>	2,593	8,100	2,425,000	2,425			21,825	12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled	87,041	8,704	879,197	879			100,355	14
15	Stock Dividends								15
16	Balance at close of year	2,593	8,100	2,425,000	2,425			21,825	16

<sup>1</sup>By footnote on page 17 state the purpose of the issue and authority.

\* On the Reorganization Date, June 30, 1983, old stock was cancelled and new stock issued.

**240. STATEMENT OF CHANGES IN FINANCIAL POSITION**

(Dollars in Thousands)

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets of financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for investment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

**1. Cross-checks**

Schedule 240

Schedule 210

Line 1, column B = Line 54, column B

6 Months  
Ended 12/31/83

Year  
1982

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
<b>SOURCES OF WORKING CAPITAL</b>					
		Working capital provided by operations:			
1	*	Income (loss) from continuing operations	3,218	(2,114)	1
		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			
2		Loss (gain) on sale or disposal of tangible property	(509)	(144)	2
3		Depreciation and amortization expenses	821	2,931	3
4		Net increase (decrease) in deferred income taxes			4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(35)	(74)	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	486	(130)	6
7		Other (specify): Retirement nondepreciable property		248	7
8		Net increase - Interest in default		1,409	8
9		Amortization of perpetual operating rights		477	9
10		Real estate taxes and interest waived		(57)	10
11					11
12		<b>TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS</b>	3,981	2,546	12
		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			
13					13
14		<b>TOTAL WORKING CAPITAL FROM OPERATIONS</b>	3,981	2,546	14
		Working capital from sources other than operating:			
15		Proceeds from issuance of long-term liabilities		1,668	15
16		Proceeds from sale/disposition of carrier operating property	512	155	16
17		Proceeds from sale/disposition of other tangible property			17
18		Proceeds from sale/repayment of investments advances			18
19		Net decrease in sinking and other special funds			19
20		Proceeds from issue of capital stock			20
21		Other (specify): Retirement carrier operating property		282	21
22		Reclassification of real estates taxes and interest		2,239	22
23		Net increase in other liabilities and deferred credits	285	(27)	23
24		See (A) below	7,842		24
25		All other net for period July 1 to December 31, 1983	227		25
26		<b>TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING</b>	8,866	4,317	26
27		<b>TOTAL SOURCES OF WORKING CAPITAL</b>	12,847	6,863	27

(A) Net changes in Working Capital resulting from entries recorded June 30, 1983 to record the adjustments occasioned by Boston and Maine's reorganization (ICC Finance Docket No. 26115) and acquisition by Guilford Transportation Industries, Inc. (ICC Docket No. 29720).



**240. STATEMENT OF CHANGES IN FINANCIAL POSITION-Continued**  
(Dollars in Thousands)

**6 Months**  
**Ended 12/31/83**      **Year**  
**1982**

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>APPLICATION OF WORKING CAPITAL</b>			
28		Amount paid to acquire/retire long-term liabilities	544	1,090	28
29		Cash dividends declared			29
30		Purchase price of carrier operating property	4,190	3,129	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances		20	32
33		Net increase in sinking or other special funds		6,842	33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Net increase in other assets and deferred credits	(394)	27	36
37		Improvements to property rights		533	37
38					38
39					39
40					40
41					41
42					42
43					43
44		<b>TOTAL APPLICATION OF WORKING CAPITAL</b>	<b>4,340</b>	<b>11,641</b>	<b>44</b>
45		<b>Net increase (decrease) in working capital</b>	<b>8,507</b>	<b>(4,778)</b>	<b>45</b>

**NOTES AND REMARKS**

The above information reflects the changes in financial position of the respondent resulting from financial transactions during the period July 1, 1983 to December 31, 1983 and the effects on working capital of entries recorded, resulting from the reorganization of the Boston and Maine Corporation as of June 30, 1983, and its simultaneous acquisition by Guilford Transportation Industries, Inc.

**241. CHANGES IN WORKING CAPITAL**

Compute the net changes in each element of working capital  
(Dollars in Thousands)

Line No.	Item  (a)	12/31/83	6/30/83	Increase (Decrease)  (d)	Line No.
		End of year (b)	Beginning of year (c)		
1	Cash and temporary investments	6,710	4,165	2,545	1
2	Net receivables	23,651	21,204	2,447	2
3	Prepayments	404	333	71	3
4	Materials and supplies	7,403	9,921	(2,518)	4
5	Other current assets not included above	9,119	1,918	7,201	5
6	Notes payable and matured obligations		83	(83)	6
7	Accounts payable	32,582	32,895	(313)	7
8	Current equipment obligations and other debt	1,059	1,023	36	8
9	Other current liabilities not included above	3,846	2,247	1,599	9
10	Net increase (decrease) in working capital	9,800	1,293	8,507	10

**NOTES AND REMARKS**

**245. WORKING CAPITAL**  
(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.  
2. Carry out calculation of lines 8, 9, 10, 20, 21, and 22 to two decimal places.

Line No.	Item (a)	Source	Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	5,894	1
2	Customers (706)	Schedule 200, line 6, column b	6,652	2
3	Other (707)	Note A	1,798	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	14,344	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	60,091	5
6	Rent Income	Note B	3,774	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	63,865	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	177.40	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	80.86	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	95.86	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	4,577	11
12	Audited Accounts and Wages Payable (753)	Note A	5,778	12
13	Accounts Payable—Other (754)	Note A	71	13
14	Other Taxes Accrued (761.5)	Note A	271	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	10,697	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	57,485	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	793	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	60,466	18
19	Average Daily Expenditures	line 18 ÷ 360 days	167.96	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19	63.69	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	32.17	21
22	Cash Working Capital Required	line 22 × line 19	5,403.27	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	6,710	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	5,403.27	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	7,403	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	None	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	7,403	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	12,806	28

Notes: (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, 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.



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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds"; 716, "Capital Funds"; 721, "Investments and Advances Affiliated Companies"; and 717, "Other Funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19\_\_ to 19\_\_." Abbreviations in common use in standard financial publications may

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Springfield Terminal Railway Company	100.0	1
2			VII	Stony Brook Railroad	62.1	2
3			VII	Northern Railroad	82.4	3
4			VII	Vermont and Massachusetts Railroad Company	# 36.5	4
5			VII	Boston & Maine Express, Inc.	100.0	5
6				Total Class A-1		6
7						7
8		A-2	VII	Mystic Terminal Company	100.0	8
9			VII	Pullman Company	.7	9
10				Total Class A-2		10
11						11
12		A-3	VI	Pine Tree Corporation	100.0	12
13			VI	Connecticut River Valley Co., Inc.	100.0	13
14			VI	Trailer Train Company	2.44	14
15				Total Class A-3		15
16						16
17		A-4	VI	North Station Industrial Building, Inc.	100.0	17
18			VI	North Station Hotel Building, Inc.	100.0	18
19				Total Class A-4		19
20				Total Class A		20
21						21
22		D-3	VII	Trailer Train Company 4-17-97		22
23			VII	Trailer Train Company 1- 9-99		23
24			VI	Pine Tree Corporation		24
25				Total Class D		25
26						26
27		E-1	VII	Springfield Terminal Railway Company		27
28				Total Class E-1		28
29						29
30		E-2	VII	Mystic Terminal Company		30
31				Total Class E-2		31
32				Total Class E		32
33				Total Account 721		33
34						34
35						35
36						36
37				# Includes shares held under Trust Agreement by Pine		37
38				Tree Corporation and Springfield Terminal Railway		38
39				Company.		39
40						40

**3.0. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued**  
(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	186			186				1
2	153			153			11	2
3	143			143			88	3
4	1,320			1,320			70	4
5								5
6	1,802			1,802			169	6
7								7
8	5			5				8
9	16		* 16					9
10	21		16	5				10
11								11
12	50			50				12
13	165			165				13
14	50	\$ 1,450	# 1,400	100				14
15	265	1,450	1,400	315				15
16								16
17								17
18								18
19								19
20	2,088	1,450	1,416	2,122			169	20
21								21
22	87		# 81	6			6	22
23	87		# 81	6			7	23
24	23			23			1	24
25	197		162	35			14	25
26								26
27	20		20					27
28	20		20					28
29								29
30	20			20				30
31	20			20				31
32	40		20	20				32
33	2,325	1,450	1,598	2,177			183	33
34								34
35								35
36								36
37	* Write-off account of Pullman Company liquidation.							37
38	\$ Write-up to estimated market value on reorganization date.							38
39	# Allocation of purchase price adjustment as of July 1, 1983 in accordance							39
40	with APB #16.							40



**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 (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
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						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded**  
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
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								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

**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	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Carriers: (List specifics for each company)								
1	Springfield Terminal Railway Co. Common Stock	369		99			468	1
2	The Mystic Terminal Company Common Stock							2
3	Stony Brook Railroad Corporation Common Stock	54		(6)			48	3
4	Northern Railroad Common Stock	420		(6)			414	4
5	Vermont & Massachusetts RR Co. Common Stock	829		(45)			784	5
6	Boston & Maine Express, Inc. Common Stock	36		(12)			24	6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
Noncarrier (List specifics for each company)								
14	North Station Ind. Building, Inc. Common Stock	62					62	14
15	Pine Tree Corporation Common Stock	(35)					(35)	15
16	Connecticut River Valley Co., Inc. Common Stock	(84)		5			(79)	16
17	North Station Hotel Building, Inc. Common Stock	1					1	17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25	Total Carrier	1,708		30			1,738	25
26	Total Noncarrier	(56)		5			(51)	26
27	Total	1,652		35			1,687	27



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

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. If the amount in Account 732 for road or for equipment is less than 5% of the amount in Account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b), and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS

Column (e) - Includes stone ballast material charged as operating expenses during year 1983 and transferred to Capital in December 1983. \$ 272,433.33

- Respondent's investment in upgrading Mechanicville, New York, Yard. \$ 260,824.26

- Amounts charged to operating expense under RRB Accounting from July 1, 1983 to December 31, 1983, in accordance with provisions of ICC Finance Docket No. 36988. \$1,828,505.00

On June 30, 1983, in accordance with the provisions of ICC Finance Docket Nos. 26115 and 29720, the Boston and Maine Corporation, Debtor, was reorganized and simultaneously acquired by Guilford Transportation Industries, Inc. The entries in column (d) of Schedules 330 and 330A reflect the significant adjustments resulting from the reorganization and the purchase accounting adjustments required by Accounts Principle Board Opinion No. 16, "Accounting for Business Combinations.

**330. ROAD AND EQUIPMENT PROPERTY**  
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and for extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	4,421			1
2		(3) Grading	18,958		(17,114)	2
3		(4) Other right-of-way expenditures	17		(15)	3
4		(5) Tunnels and subways	5,523		(2,448)	4
5		(6) Bridges, trestles, and culverts	14,886		(9,666)	5
6		(7) Elevated structures				6
7		(8) Ties	4,449		(2,146)	7
8		(9) Rail and other track material	12,324		(6,105)	8
9		(11) Ballast	7,751		(4,667)	9
10		(13) Fences, snowsheds, and signs	738		(518)	10
11		(16) Station and office buildings	2,507		(2,362)	11
12		(17) Roadway buildings	184		(78)	12
13		(18) Water stations				13
14		(19) Fuel stations	327		(266)	14
15		(20) Shops and enginehouses	701		(296)	15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	1,409		(1,042)	19
20		(26) Communication systems	752		(823)	20
21		(27) Signals and interlockers	8,644		(6,590)	21
22		(29) Power plants	52		(22)	22
23		(31) Power-transmission systems	207		(87)	23
24		(35) Miscellaneous structures	48		(43)	24
25		(37) Roadway machines	4,617		(3,764)	25
26		(39) Public improvements - Construction	2,316		(992)	26
27		(44) Shop machinery	65		(40)	27
28		(45) Power-plant machinery	147		(62)	28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	91,043		(59,146)	30
31		(52) Locomotives	30,422		(25,973)	31
32		(53) Freight-train cars	17,141		(11,415)	32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment	160		(117)	34
35		(56) Floating equipment				35
36		(57) Work equipment	1,063		(815)	36
37		(58) Miscellaneous equipment	598		(493)	37
38		TOTAL EXPENDITURES FOR EQUIPMENT	49,384		(38,813)	38
39		(76) Interest during construction	2,138		1	39
40		TOTAL	142,565		(97,958)	40
41		(80) Other elements of investment				41
42		(90) Construction in progress	4,414			42
43		GRAND TOTAL	146,979		(97,958)	43

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

Line No.	Cross Check	Expenditures for additions and betterments 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			3	(3)	4,418	1
2		(124)	180	(17,418)	1,540	2
3				(15)	2	3
4			53	(2,501)	3,022	4
5			142	(9,808)	5,078	5
6						6
7		41	28	(2,133)	2,316	7
8		120	125	(6,110)	6,214	8
9		8	71	(4,730)	3,021	9
10			7	(525)	213	10
11		17	57	(2,402)	105	11
12			2	(80)	104	12
13						13
14			3	(269)	58	14
15			7	(303)	398	15
16						16
17						17
18						18
19		1	13	(1,054)	355	19
20		244	7	(586)	166	20
21		114	82	(6,558)	2,086	21
22				(22)	30	22
23			2	(89)	118	23
24				(43)	5	24
25			405	(4,169)	448	25
26			22	(1,014)	1,302	26
27			1	(41)	24	27
28			1	(63)	84	28
29						29
30		421	1,211	(59,936)	31,107	30
31			3,721	(29,694)	728	31
32			3,888	(15,303)	1,838	32
33						33
34			19	(136)	24	34
35						35
36			40	(855)	208	36
37		1	47	(539)	59	37
38		1	7,715	(46,527)	2,857	38
39			2,139	(2,138)	-	39
40		422	11,065	(108,601)	33,964	40
41	*	4	4			41
42		2,068		2,068	6,482	42
43		2,494	11,069	(106,533)	40,446	43
44						44
45						45
46						46
47						47
48						48



**330A. IMPROVEMENTS ON LEASED PROPERTY**  
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	259			1
2		(3) Grading	2,026		(1,828)	2
3		(4) Other right-of-way expenditures	1		(1)	3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	2,677		(1,897)	5
6		(7) Elevated structures				6
7		(8) Ties	1,323		(739)	7
8		(9) Rail and other track material	4,997		(2,493)	8
9		(11) Ballast	1,967		(1,206)	9
10		(13) Fences, snowsheds, and signs	9		(9)	10
11		(16) Station and office buildings	396		(384)	11
12		(17) Roadway buildings	10		(5)	12
13		(18) Water stations	33		(31)	13
14		(19) Fuel stations	147		(147)	14
15		(20) Shops and enginehouses	1,081		(692)	15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	14		(12)	19
20		(26) Communication systems	20		(16)	20
21		(27) Signals and interlockers	4,403		(3,293)	21
22		(29) Power plants	12		(9)	22
23		(31) Power-transmission systems	84		(84)	23
24		(35) Miscellaneous structures	5		(3)	24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction	245		(165)	26
27		(44) Shop machinery	259		(211)	27
28		(45) Power-plant machinery	49		(49)	28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	20,017		(13,274)	30
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		TOTAL EXPENDITURES FOR EQUIPMENT				38
39		(76) Interest during construction	40			39
40		TOTAL	20,057		(13,274)	40
41		(80) Other elements of investment				41
42		(90) Construction in progress	160			42
43		GRAND TOTAL	20,217		(13,274)	43

**330A. IMPROVEMENTS ON LEASED PROPERTY - Continued**  
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments 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					259	1
2		98		(1,730)	296	2
3				(1)		3
4						4
5		12		(1,885)	792	5
6						6
7		25		(714)	609	7
8		817	82	(1,758)	3,239	8
9		7		(1,199)	768	9
10				(9)		10
11		21		(363)	33	11
12				(5)	5	12
13				(31)	2	13
14				(147)		14
15		121		(571)	510	15
16						16
17						17
18						18
19				(12)	2	19
20				(16)	4	20
21				(3,293)	1,110	21
22				(9)	3	22
23				(84)		23
24				(3)	2	24
25						25
26				(165)	80	26
27				(211)	48	27
28				(49)		28
29						29
30		1,101	82	(12,255)	7,762	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39					40	39
40		1,101	82	(12,255)	7,802	40
41	*					41
42					160	42
43		1,101	82	(12,255)	7,962	43
44						44
45						45
46						46
47						47
48						48

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

(Dollars in Thousands)

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 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. 31-27-00, 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 the 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 should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to property, used but not owned, when the rent therefor is not 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. 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.

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		7-1-83 At beginning of year (b)	12-31-83 At close of year (c)		7-1-83 At beginning of year (e)	12-31-83 At close of year (f)		
		ROAD						
1	(3) Grading	1,678	1,540	4.00	197	296	4.00	1
2	(4) Other, right-of-way expenditures	3	2	4.00				2
3	(5) Tunnels and subways	3,022	3,022	4.00				3
4	(6) Bridges, trestles, and culverts	5,079	5,078	4.00	780	792	4.00	4
5	(7) Elevated structures							5
6	(8) Ties	2,260	2,316	4.00	584	609	4.00	6
7	(9) Rail and other track material	6,109	6,214	4.00	2,510	3,239	4.00	7
8	(11) Ballast	2,998	3,021	4.00	762	768	4.00	8
9	(13) Fences, snow sheds, and signs	213	213	4.00				9
10	(16) Station and office buildings	106	105	4.00	13	33	4.00	10
11	(17) Roadway buildings	104	104	4.00	5	5	4.00	11
12	(18) Water stations				2	2	4.00	12
13	(19) Fuel stations	58	58	4.00				13
14	(20) Shops and enginehouses	399	399	4.00	395	510	4.00	14
15	(22) Storage warehouses							15
16	(23) Wharves and docks							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	355	355	4.00	2	2	4.00	18
19	(26) Communication systems	138	166	4.00	4	4	4.00	19
20	(27) Signals and interlockers	2,021	2,086	4.00	1,110	1,110	4.00	20
21	(29) Power plants	30	30	4.00	3	3	4.00	21
22	(31) Power-transmission systems	118	110	4.00				22
23	(35) Miscellaneous structures	4	5	4.00	2	2	4.00	23
24	(37) Roadway machines	449	448	9.50				24
25	(39) Public improvements—Construction	1,302	1,302	4.00	80	80	4.00	25
26	(44) Shop machinery	23	24	4.00	48	48	4.00	26
27	(45) Power-plant machinery	84	84	4.00				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	26,553	26,690	4.34	6,497	7,503	4.00	30
	EQUIPMENT							
31	(52) Locomotives	283	* 283	12.03				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	208	208	4.00				36
37	(58) Miscellaneous equipment							37
38	TOTAL EQUIPMENT	491	491	8.10	-	-	-	38
39	GRAND TOTAL	27,044	27,181		6,497	7,503	4.00	39

Columns (b) and (e) have been restated to reflect purchase price at acquisition date (June 30, 1983) by Guilford Transportation Industries, Inc.

\*Capital Lease Locomotives



**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 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent).

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 35.

Line No.	Cross Check	Account (a)	7-1-83 Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		12-31-83 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		30				30	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways		70				70	3
4		(6) Bridges, trestles, and culverts		116				116	4
5		(7) Elevated structures							5
6		(8) Ties		33				33	6
7		(9) Rail and other track material		124				124	7
8		(11) Ballast		111				111	8
9		(13) Fences, snow sheds, and signs		5				5	9
10		(16) Station and office buildings		1				1	10
11		(17) Roadway buildings		2				2	11
12		(18) Water stations							12
13		(19) Fuel stations		1				1	13
14		(20) Shops and enginehouses		9				9	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		8				8	18
19		(26) Communication systems		4				4	19
20		(27) Signals and interlockers		47				47	20
21		(29) Power plants		1				1	21
22		(31) Power-transmission systems		2				2	22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines		30				30	24
25		(39) Public improvements—Construction		31				31	25
26		(44) Shop machinery*		1				1	26
27		(45) Power-plant machinery*		2				2	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	-0-	628				628	30
		EQUIPMENT							
31		(52) Locomotives		20				20	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		6				6	36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	-0-	26				26	39
40		GRAND TOTAL	-0-	654				654	40

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

**339. ACCRUED LIABILITY—LEASED PROPERTY**

(Dollars in Thousands)

1. Disclose the required information relating to credits and debits of Account 772, "Accrued Liability Leased Property," during the year concerning road and equipment leased from others.

2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.

3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.

4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to Account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses, and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Cross Check	Account (a)	7-1-83 Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		12-31-83 Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading	111					111	1
2		(4) Other, right-of-way expenditures	1					1	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	486					486	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	65					65	9
10		(16) Station and office buildings	155					155	10
11		(17) Roadway buildings	23					23	11
12		(18) Water stations	24					24	12
13		(19) Fuel stations	15					15	13
14		(20) Shops and enginehouses	64					64	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	5					5	19
20		(27) Signals and interlockers	1					1	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	27					27	25
26		(44) Shop machinery*	26					26	26
27		(45) Power-plant machinery*	2					2	27
28		All other road accounts	494					494	28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>	<b>1,499</b>					<b>1,499</b>	<b>30</b>
		<b>EQUIPMENT</b>							
31		(52) Locomotives	108					108	31
32		(53) Freight-train cars	146					146	32
33		(54) Passenger-train cars	70					70	33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment	4					4	36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		<b>TOTAL EQUIPMENT</b>	<b>328</b>					<b>328</b>	<b>39</b>
40		<b>GRAND TOTAL</b>	<b>1,827</b>					<b>1,827</b>	<b>40</b>

\* To be reported with equipment expenses rather than M&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 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. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		7-1-83 At beginning of year (b)	12-31-83 At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading	197	296	% 4.00	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	780	792	4.00	4
5	(7) Elevated structures				5
6	(8) Ties	584	609	4.00	6
7	(9) Rail and other track material	2,510	3,239	4.00	7
8	(11) Ballast	762	768	4.00	8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings	13	33	4.00	10
11	(17) Roadway buildings	5	5	4.00	11
12	(18) Water stations	2	2	4.00	12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses	395	510	4.00	14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals	2	2	4.00	18
19	(26) Communication systems	4	4	4.00	19
20	(27) Signals and interlockers	1,110	1,110	4.00	20
21	(29) Power plants	3	3	4.00	21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures	2	2	4.00	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	80	80	4.00	25
26	(44) Shop machinery*	48	48	4.00	26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>	<b>6,497</b>	<b>7,503</b>	<b>4.00</b>	<b>30</b>
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	<b>TOTAL EQUIPMENT</b>				<b>39</b>
40	<b>GRAND TOTAL</b>	<b>6,497</b>	<b>7,503</b>	<b>4.00</b>	<b>40</b>

\* To be reported with equipment expense rather than M&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. 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.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading		3				3	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	6	67				67	4
5		(7) Elevated structures							5
6		(8) Ties		3				3	6
7		(9) Rail and other track material		3				3	7
8		(11) Ballast		1				1	8
9		(13) Fences, snow sheds, and signs	13	1				1	9
10		(16) Station and office buildings	16	7				7	10
11		(17) Roadway buildings	17	1				1	11
12		(18) Water stations	18	2				2	12
13		(19) Fuel stations	19	6				6	13
14		(20) Shops and enginehouses	20	21				21	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	27	22				22	20
21		(29) Power plants							21
22		(31) Power-transmission systems		5				5	22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction		5				5	25
26		(44) Shop machinery*		5				5	26
27		(45) Power-plant machinery*		2				2	27
28		All other road accounts		2				2	28
29		TOTAL ROAD	-	156				156	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		TOTAL EQUIPMENT							37
38		GRAND TOTAL	-	156				156	38

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

Road Initials:

B&M

Year 19 83

37

NOTES AND REMARKS FOR SCHEDULE 342

## 350. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 37 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.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading		"NONE"		1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				23
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	<b>TOTAL ROAD</b>				29
	<b>EQUIPMENT</b>				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	<b>TOTAL EQUIPMENT</b>				37
38	<b>GRAND TOTAL</b>				38



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

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 others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading			"NONE"				1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
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		<b>TOTAL EQUIPMENT</b>							37
38		<b>GRAND TOTAL</b>							38

## 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 or 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 of 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 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 a total for each class of company. 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, and switching and terminal companies should report the miles of all tracks owned.

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 shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent 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 owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1	R	Boston and Maine Corporation	846	48,408	654	1
2		Total Respondent	846	48,408	654	2
3						3
4	L	Stony Brook Railroad Corporation	11	309	45	4
5		Northern Railroad	69	3,009	376	5
6		Vermont and Massachusetts Railroad Co.	60	5,597	1,485	6
7		Total Lessor Railroads	140	8,915	1,906	7
8						8
9	O	Central Vermont Railway, Inc.	1	163	39	9
10		The Maine New Hampshire Interstate				10
11		Bridge Authority		1,230		11
12		Total Other Leased Property	1	1,393	39	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		TOTAL	987	58,716	2,599	31

**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 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 43 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 the 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 35 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 in 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 printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	4,677	379			1
2		(3) Grading	1,836	4,013		46	2
3		(4) Other, right-of-way expenditures	2	4			3
4		(5) Tunnels and subways	3,022				4
5		(6) Bridges, trestles, and culverts	5,870	1,375		1,292	5
6		(7) Elevated structures					6
7		(8) Ties	2,925	643		5	7
8		(9) Rail and other track material	9,453	242		13	8
9		(11) Ballast	3,789	474		4	9
10		(13) Fences, snow sheds, and signs	213	125			10
11		(16) Station and office buildings	138	122			11
12		(17) Roadway buildings	109	19			12
13		(18) Water stations	2	24			13
14		(19) Fuel stations	58	11			14
15		(20) Shops and enginehouses	908	27			15
16		(22) Storage warehouses					16
17		(23) Wharves and docks					17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	357				19
20		(26) Communication systems	170	22			20
21		(27) Signals and interlockers	3,196	12		1	21
22		(29) Power plants	33				22
23		(31) Power-transmission systems	118				23
24		(35) Miscellaneous structures	7				24
25		(37) Roadway machines	448				25
26		(39) Public improvements—Construction	1,382	454			26
27		(44) Shop machinery	72				27
28		(45) Power-plant machinery	84				28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		Total expenditures for road	38,869	7,946		1,361	31
32		(52) Locomotives	728				32
33		(53) Freight-train cars	1,838				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	24				35
36		(56) Floating equipment					36
37		(57) Work equipment	208				37
38		(58) Miscellaneous equipment	59				38
39		Total expenditures for equipment	2,857				39
40		(76) Interest during construction	40	668		6	40
41		(80) Other elements of investment		301		26	41
42		(90) Construction work in progress	6,642				42
43		GRAND TOTAL	48,408	8,915		1,393	43



**GENERAL INSTRUCTIONS AND DEFINITIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 361****A. General Instructions**

Disclose the required information concerning the respondent's leases, in Schedule 361, Parts I, II, and III.

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

**B. Definitions**

(1) **Capital Leases** are those leases which meet one or more of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the property.
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor at the inception of the lease less any related investment tax credit retained by the lessor.

(2) **Operating leases** are those leases which do not meet any of the four criteria pertaining to capital leases.

(3) **Minimum lease payments** are the payments that the lessee is obligated to make or can be required to make in connection with the leased property. Executory costs such as insurance, maintenance and taxes in connection with the leased property shall be excluded from minimum lease payments.

(4) **Present value minimum lease payments** are lease payments that the lessee is obligated to make or can be required to make, exclusive of executory cost. Moreover, these payments are reduced by amounts representing interest, calculated at the companies' incremental borrowing rate or the implicit rate computed by the lessor.

(5) **Noncancelable lease/sublease** is one that has an initial or remaining term of one year or more and is noncancelable, or is cancelable only upon the occurrence of some remote contingency or upon the payment of a substantial penalty.

(6) **Contingent rentals**, for the purposes of this report, are rentals paid during the reporting year which depend on some factor other than the passage of time such as rentals based on usage or sales.

### 361. CAPITALIZED CAPITAL LEASES

(Dollars in Thousands)

#### PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An explanation indicating how the rate of interest was derived for computing present value shall be included.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)	Line No.
1	Lease payments	1,504	1,504	1,504	1,504	1,504	4,547	12,067	1
	Less executory costs								
2	- Taxes								2
3	- Maintenance								3
4	- Insurance								4
5	- Other								5
6	TOTAL EXECUTORY COSTS (2-5)								6
7	Minimum lease payments (1, 6)	1,504	1,504	1,504	1,504	1,504	4,547	12,067	7
8	Less amount representing interest	679	608	530	446	354	706	3,323	8
9	Present value of minimum lease payments (line 7, 8)	825	896	974	1,058	1,150	3,841	8,744	9

#### PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

Complete this part if gross rental expense in the most recent reporting year exceeds 1 percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from subleases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Line No.
10	Present value of minimum lease payments from Part I above	1,504	10
11	Contingent rentals		11
12	Minimum noncancelable sublease rentals		12
13	Net rental expense	1,504	13

#### PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

Complete this part only if the present values of the minimum lease commitments are more than 5 percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of properties presented. Subtract amounts representing the accumulated amortization to derive a "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value		Line No.
		Current year (b)	Prior year (c)	
14	Structures			14
15	Revenue equipment Locomotives Series 200 and 300	10,693	10,693	15
16	Shop and garage equipment			16
17	Service cars and equipment			17
18	Noncarrier operating property			18
19	Other (Specify) Roadway Machines	1,403	1,403	19
20				20
21	Gross capitalized assets	12,096	12,096	21
22	Less accumulated amortization	5,440	4,527	22
23	Net capitalized lease assets	6,656	7,569	23

## 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
Add lines 136 thru 138, column (f)	=	Line 35, column (b)
Add lines 148 thru 150, column (e) (equal to or greater than)	=	Line 35, column (c)
Add lines 118 thru 120, column (f), minus lines 121 thru 123, column (f) plus lines 130 thru 132, column (f) minus lines 133 thru 135, column (f)	=	Line 35, column (d)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207 minus 208, column (f) plus 211 minus 212, column (f)	=	Line 5 plus 38, column (g)
Line 226 minus 227, column (f)	=	Lines 24 plus 39, column (g)
Line 311 minus line 312, plus	=	Lines 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (g)
Line 315 minus line 316, column (f)		PLUS
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 218, column (e) (equal to or greater than)	=	Line 5 plus 38, column (f)
Line 237, column (e) (equal to or greater than)	=	Line 24 plus 39, column (f)
Line 322, column (e) (equal to or greater than)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (f)
Line 213, column (f)	=	Line 5 plus 38, columns (c) and (d)
Line 232, column (f)	=	Line 24 plus 39, columns (c) and (d)
Line 317, column (f)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, columns (c) and (d)
Line 202 plus 203 minus 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))	=	Line 5 plus 38, column (b)
Line 221 plus 222 minus 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))	=	Line 24 plus 39, column (b)
Add lines 302 thru 307 minus 320, column (f) (variance cannot exceed lines 320, column (f))	=	Add 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)



# 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)			
		<b>WAY AND STRUCTURES ADMINISTRATION</b>								
1		Track	213	93	2	8	316		316	1
2		Bridge and Building	176	77	2	7	262		262	2
3		Signal	24	10			34		34	3
4		Communication	97	42	1	1	141		141	4
5		Other	97	42	1	1	141		141	5
		<b>REPAIR AND MAINTENANCE</b>								
6		Roadway - Running	59	5	65		129		129	6
7		Roadway - Switching			29		29		29	7
8		Tunnels and Subways - Running	41				41		41	8
9		Tunnels and Subways - Switching								9
10		Bridges and Culverts - Running	159	22	5		186		186	10
11		Bridges and Culverts - Switching		6			6		6	11
12		Ties - Running	743	880	1	1	1,625		1,625	12
13		Ties - Switching	94	111	8	7	220		220	13
14		Rail and other track material - Running	140	165	1	1	307		307	14
15		Rail and other track material - Switching	87	103	1	1	192		192	15
16		Ballast - Running		(123)			(123)		(123)	16
17		Ballast - Switching	8	9			17		17	17
18		Road Property Damaged - Running	174	11			185		185	18
19		Road Property Damaged - Switching								19
20		Road Property Damaged - Other								20
21		Signals and Interlockers - Running	494	(159)	(8)	1	328		328	21
22		Signals and Interlockers - Switching		5			5		5	22
23		Communications Systems	87	29	10		126		126	23
24		Power Systems	44	12	1		57		57	24
25		Highway Grade Crossings - Running	75	(29)	(2)		44		44	25
26		Highway Grade Crossings - Switching	(3)				(3)		(3)	26
27		Station and Office Buildings	258	75	23	1	357		357	27
28		Shop Buildings - Locomotives	291	66	12		369		369	28
29		Shop Buildings - Freight Cars	39	6	1		46	N/A	46	29
30		Shop Buildings - Other Equipment								30

**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)			
		<b>REPAIR AND MAINTENANCE - Continued</b>								
101		Locomotive Servicing Facilities	74		5		79		79	101
102		Miscellaneous Buildings and Structures	114	10			124		124	102
103		Coal Terminals						N/A		103
104		Ore Terminals						N/A		104
105		Other Marine Terminals						N/A		105
106		TOFC/COFC - Terminals			2		2	N/A	2	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations						N/A		108
109		Roadway Machines	297	166	29	5	497		497	109
110		Small Tools and Supplies		12	4		16		16	110
111		Snow Removal	85	6	2		93		93	111
112		Fringe Benefits - Running	N/A	N/A	N/A	825	825		825	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	103	103		103	113
114		Fringe Benefits - Other	N/A	N/A	N/A	812	812		812	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	238	238		238	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A					116
117		Casualties and Insurance - Other	N/A	N/A	N/A					117
118	*	Lease Rentals - Debit - Running	N/A	N/A	44	N/A	44		44	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	4	N/A	4		4	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	674	N/A	674		674	120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	123
124		Joint Facility Rent - Debit - Running	N/A	N/A		N/A				124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A		N/A				126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	129
130	*	Other Rents - Debit - Running	N/A	N/A	(13)	N/A	(13)		(13)	130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A	10	N/A	10		10	132
133	*	Other Rents - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	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)			
		<b>REPAIR AND MAINTENANCE - Continued</b>								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	( 498 )	N/A	( 498 )	( )	( 498 )	135
136	*	Depreciation - Running	N/A	N/A	N/A	479	479		479	136
137	*	Depreciation - Switching	N/A	N/A	N/A	8	8		8	137
138	*	Depreciation - Other	N/A	N/A	N/A	280	280		280	138
139		Joint Facility - Debit - Running	N/A	N/A	391	N/A	391		391	139
140		Joint Facility - Debit - Switching	N/A	N/A	255	N/A	255		255	140
141		Joint Facility - Debit - Other	N/A	N/A		N/A				141
142		Joint Facility - [Credit] - Running	N/A	N/A	( 235 )	N/A	( 235 )	( )	( 235 )	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	143
144		Joint Facility - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	144
145		Dismantling Retired Road Property - Running	42	3			45		45	145
146		Dismantling Retired Road Property - Switching	54		2		56		56	146
147		Dismantling Retired Road Property - Other								147
148	*	Other - Running								148
149	*	Other - Switching								149
150	*	Other - Other								150
151		<b>TOTAL WAY AND STRUCTURES</b>	<b>4,063</b>	<b>1,655</b>	<b>829</b>	<b>2,779</b>	<b>9,326</b>		<b>9,326</b>	151
		<b>EQUIPMENT</b>								
		<b>LOCOMOTIVES</b>								
201		Administration	189	6	(16)	3	182		182	201
202	*	Repair and Maintenance	1,330	419	219	3	1,971		1,971	202
203	*	Machinery Repair	22				22		22	203
204		Equipment Damaged								204
205		Fringe Benefits	N/A	N/A	N/A	510	510		510	205
206		Other Casualties and Insurance	N/A	N/A	N/A	242	242		242	206
207	*	Lease Rentals - Debit	N/A	N/A		N/A				207
208	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	210
211	*	Other Rents - Debit	N/A	N/A		N/A				211
212	*	Other Rents - [Credit]	N/A	N/A	( 66 )	N/A	( 66 )	( )	( 66 )	212
213	*	Depreciation	N/A	N/A	N/A	11	11		11	213
214		Joint Facility - Debit	N/A	N/A	125	N/A	125		125	214
215		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 23 )	N/A	( 23 )	( )	( 23 )	216

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight		Total freight expense (f)	Passenger (g)	Total (h)	Line No.
					Purchased services (d)	General (e)				
217		LOCOMOTIVES - Continued								217
218	*	Dismantling Retired Property				(10)	(10)		(10)	218
219		Other								219
		TOTAL LOCOMOTIVES	1,541	425	239	759	2,964		2,964	219
220		FREIGHT CARS								220
221	*	Administration	234	2	4	11	251	N/A	251	221
222	*	Repair and Maintenance	917	805	410	1	2,133	N/A	2,133	222
223	*	Machinery Repair	6				6	N/A	6	223
224		Equipment Damaged	63		708		771	N/A	771	224
225		Fringe Benefits	N/A	N/A	N/A	404	404	N/A	404	225
226	*	Other Casualties and Insurance	N/A	N/A	N/A	53	53	N/A	53	226
227	*	Lease Rentals - Debit	N/A	N/A	2,449	N/A	2,449	N/A	2,449	227
228		Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	228
229		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		229
230	*	Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	230
231	*	Other Rents - Debit	N/A	N/A	9,773	N/A	9,773	N/A	9,773	231
232	*	Other Rents - [Credit]	N/A	N/A	(2,762)	N/A	(2,762)	N/A	(2,762)	232
233	*	Depreciation	N/A	N/A	N/A	9	9	N/A	9	233
234		Joint Facility - Debit	N/A	N/A	120	N/A	120	N/A	120	234
235	*	Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	235
236	*	Repairs Billed to Others - [Credit]	N/A	N/A	(1,424)	N/A	(1,424)	N/A	(1,424)	236
237		Dismantling Retired Property						N/A		237
238	*	Other				(1)	(1)	N/A	(1)	238
		TOTAL FREIGHT CARS	1,220	807	9,278	477	11,782	N/A	11,782	238
301		OTHER EQUIPMENT								301
302	*	Administration			4	1	5		5	302
303		Repair and Maintenance								303
304	*	Trucks, Trailers, and Containers - Revenue Service			163		163	N/A	163	304
305		Floating Equipment - Revenue Service						N/A		305
306		Passenger and Other Revenue Equipment								306
307	*	Computers and Data Processing Systems								307
308		Machinery								308
309	*	Work and Other Non-Revenue Equipment	2		129		131		131	309
310		Equipment Damaged								310
311	*	Fringe Benefits	N/A	N/A	N/A					311
312	*	Other Casualties and Insurance	N/A	N/A	N/A	20	20		20	312
	*	Lease Rentals - Debit	N/A	N/A	2,014	N/A	2,014		2,014	
	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )		( )	

# 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 Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	314
315	*	Other Rents - Debit	N/A	N/A	350	N/A	350		350	315
316	*	Other Rents - [Credit]	N/A	N/A	( 448 )	N/A	( 448 )	( )	( 448 )	316
317	*	Depreciation	N/A	N/A	N/A	6	6		6	317
318		Joint Facility - Debit	N/A	N/A	120	N/A	120		120	318
319		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 36 )	N/A	( 36 )	( )	( 36 )	320
321		Dismantling Retired Property								321
322	*	Other								322
323		TOTAL OTHER EQUIPMENT	2		2,296	27	2,325		2,325	323
324		TOTAL EQUIPMENT	2,763	1,232	11,813	1,263	17,071		17,071	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	276	13	12	26	327		327	401
402		Engine Crews	1,852	10	(56)	134	1,940		1,940	402
403		Train Crews	3,049	(6)		221	3,264		3,264	403
404		Dispatching Trains	75	2	27		104		104	404
405		Operating Signals and Interlockers	117	1	2	1	121		121	405
406		Operating Drawbridges								406
407		Highway Crossing Protection	15		28		43		43	407
408		Train Inspection and Lubrication	612	24	91		727		727	408
409		Locomotive Fuel		5,544			5,544		5,544	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	296	2	137		442		442	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	310	310		310	412
413		Clearing Wrecks	87	10	25		122		122	413
414		Fringe Benefits	N/A	N/A	N/A	1,904	1,904		1,904	414
415		Other Casualties and Insurance	N/A	N/A	N/A	536	536		536	415
416		Joint Facility - Debit	N/A	N/A	94	N/A	94		94	416
417		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	417
418		Other	254		321	(43)	532		532	418
419		TOTAL TRAIN OPERATIONS	6,633	5,607	681	3,089	16,010		16,010	419
		YARD OPERATIONS								
420		Administration	204	9	9	19	241		241	420
421		Switch Crews	2,949			20	2,969		2,969	421

RC-111700

BOSTON & MAINE

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2 OF 3



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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		<b>YARD OPERATIONS - Continued</b>								
422		Controlling Operations	323			1	324		324	422
423		Yard and Terminal Clerical	1,234	8	138	8	1,388		1,388	423
424		Operating Switches, Signals, Retarders and Humps			45		45		45	424
425		Locomotive Fuel		483			483		483	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives			1		1		1	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	1		1		2		2	429
430		Fringe Benefits	N/A	N/A	N/A	1,406	1,406		1,406	430
431		Owner Casualties and Insurance	N/A	N/A	N/A					431
432		Joint Facility - Debit	N/A	N/A	1,738	N/A	1,738		1,738	432
433		Joint Facility - [Credit]	N/A	N/A		N/A	( )	( )	( )	433
434		Other								434
435		<b>TOTAL YARD OPERATIONS</b>	<b>4,711</b>	<b>500</b>	<b>1,932</b>	<b>1,454</b>	<b>8,597</b>		<b>8,597</b>	<b>435</b>
		<b>TRAIN AND YARD OPERATIONS COMMON</b>								
501		Cleaning Car Interiors			7	N/A	7		7	501
502		Adjusting and Transferring Loads			(1)	N/A	(1)	N/A	(1)	502
503		Car Loading Devices and Grain Doors				N/A		N/A		503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A					504
505		Fringe Benefits	N/A	N/A	N/A					505
506		<b>TOTAL TRAIN AND YARD OPERATIONS COMMON</b>			<b>6</b>		<b>6</b>		<b>6</b>	<b>506</b>
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	139		1	7	147	N/A	147	507
508	*	Pickup and Delivery and Marine Line Haul			12		12	N/A	12	508
509	*	Loading and Unloading and Local Marine		19	507		526	N/A	526	509
510	*	Protective Services		3	2		5	N/A	5	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	42	42	N/A	42	512
513	*	Casualties and Insurance	N/A	N/A	N/A			N/A		513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	515
516	*	Other	1				1	N/A	1	516
517	*	<b>TOTAL SPECIALIZED SERVICES OPERATIONS</b>	<b>140</b>	<b>22</b>	<b>522</b>	<b>49</b>	<b>733</b>	<b>N/A</b>	<b>733</b>	<b>517</b>

**410. RAILWAY OPERATING EXPENSES - Concluded**  
(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)			
		<b>ADMINISTRATIVE SUPPORT OPERATIONS</b>								
518		Administration	216	23	89	6	334		334	518
519		Employees Performing Clerical and Accounting Functions	1,649	16	115	6	1,786		1,786	519
520		Communication Systems Operation	(16)		5		(11)		(11)	520
521		Loss and Damage Claims Processing	135	2	23	2	162		162	521
522		Fringe Benefits	N/A	N/A	N/A					522
523		Casualties and Insurance	N/A	N/A	N/A	2	2		2	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	525
526		Other	(91)		34		(57)		(57)	526
527		<b>TOTAL ADMINISTRATIVE SUPPORT OPERATIONS</b>	<b>1,893</b>	<b>41</b>	<b>266</b>	<b>16</b>	<b>2,216</b>		<b>2,216</b>	527
528		<b>TOTAL TRANSPORTATION</b>	<b>13,377</b>	<b>6,170</b>	<b>3,407</b>	<b>4,608</b>	<b>27,562</b>		<b>27,562</b>	528
		<b>GENERAL AND ADMINISTRATIVE</b>								
601		Officers - General Administration	233	12	(118)	(14)	113		113	601
602		Accounting, Auditing and Finance	212	4	(7)	(4)	205		205	602
603		Management Services and Data Processing	108	3	26		137		137	603
604		Marketing	469	53	41	7	570		570	604
605		Sales	281	20	108	34	443		443	605
606		Industrial Development	74		7	1	82	N/A	82	606
607		Personnel and Labor Relations	198	4	104	(3)	303		303	607
608		Legal and Secretarial	131	1	89	3	224		224	608
609		Public Relations and Advertising								609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	492	492		492	611
612		Casualties and Insurance	N/A	N/A	N/A	9	9		9	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	11	11		11	613
614		Property Taxes	N/A	N/A	N/A	749	749		749	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	23	23		23	615
616		Joint Facility - Debit	N/A	N/A	253	N/A	253		253	616
617		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	617
618		Other	(81)	(9)	(1)	4	(87)		(87)	618
619		<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<b>1,625</b>	<b>88</b>	<b>502</b>	<b>1,312</b>	<b>3,527</b>		<b>3,527</b>	619
620	*	<b>TOTAL CARRIER OPERATING EXPENSES</b>	<b>21,828</b>	<b>9,145</b>	<b>16,551</b>	<b>9,962</b>	<b>57,486</b>		<b>57,486</b>	620

**412. WAY AND STRUCTURES**

(Dollars in Thousands)

1. Report *freight* expenses only.
2. The total depreciation expense reported in column (b), line 31, 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/rentals reported in column (c), line 31 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 350 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 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-30.
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	37		1
2		3	Grading	53			2
3		4	Other right-of-way expenditures				3
4		5	Tunnels and subways	15			4
5		6	Bridges, trestles and culverts	92	14		5
6		7	Elevated structures				6
7		8	Ties	39	7		7
8		9	Rail and other track material	74	58		8
9		11	Ballast	128	2		9
10		13	Fences, snowsheds and signs	6			10
11		16	Station and office buildings	31	531		11
12		17	Roadway buildings				12
13		18	Water stations				13
14		19	Fuel stations	3			14
15		20	Shops and enginehouses	10			15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	15	20		19
20		26	Communications systems	21	20		20
21		27	Signals and interlockers	86			21
22		29	Power plants				22
23		31	Power transmission systems				23
24		35	Miscellaneous structures				24
25		37	Roadway machinery	124	(468)		25
26		39	Public improvements; construction	70			26
27		45	Power plant machines				27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment		N/A		29
30		—	Other lease/rentals				30
31	*	—	TOTAL	767	221		31

\* Estimated



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

1. Report *freight* expenses 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, columns (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 (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		12	16		7	19	1
2		Box-Plain 50 Foot and Longer		435	1,265	132	728	2,610	2
3		Box-Equipped		187	350		238	919	3
4		Gondola-Plain		34	61		48	84	4
5		Gondola-Equipped					6	70	5
6		Hopper-Covered		65	289	308	399	1,126	6
7		Hopper-Open Top-General Service		1	2		11	22	7
8		Hopper-Open Top-Special Service							8
9		Refrigerator-Mechanical							9
10		Refrigerator-Non-Mechanical		10	13	6	33	154	10
11		Flat TOPC/COPC				363	16	127	11
12		Flat Multi-Level				136	9	19	12
13		Flat-General Service		5	5	121	7	22	13
14		Flat-Other					31	166	14
15		Tank-Under 22,000 Gallons				1,361			15
16		Tank-22,000 Gallons and Over				386			16
17		All Other Freight Cars				4			17
18		Auto Racks			12			85	18
19		TOTAL FREIGHT TRAIN CARS		749	2,013	2,817	1,533	5,423	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			480			447	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			480			447	24
25		GRAND TOTAL (LINES 19 AND 24)		749	2,493	2,817	1,533	5,870	25

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

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchase services, and general).
3. Report in column (b), net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f), lines 202, 203, 216, 221, 222, 235, 302 through 307, and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

Refer to Docket 37080.

Do not report in this schedule Equipment Damaged expenses from Schedule 410, lines 204, 223, and 308, or the Repairs Billed to Others, which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

- a. Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216
- b. Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235
- 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, the sum of lines 302 through 307 plus 320.

When using the line data referred to in this instruction, it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.

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, and this reporting 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 reported on line 36, column (c), of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charges should be included in Schedule 410, lines 218, 237 and 322. Retirement charges for Locomotives, line 5 plus 38, are in Schedule 410, line 218. Retirement charges for Freight Cars, lines 24 plus 39, are in Schedule 410, line 237. Retirement charges for all Other equipment, lines 32, 35, 36, 37, 40 and 41, are in Schedule 410, line 322.
7. 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.
8. Depreciation base by types of equipment shall be reported in columns (g); and (h) and should not include the cost of Equipment Used But Not Owned when the rents therefor are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 31-25-00, 35-21-00, 35-22-00, 35-23-00 and 35-25-00. 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, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00.

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 in column (c) of Schedule 332 should equal the combined aggregate totals of line items constituting the equipment depreciation bases of columns (g) and (h).

9. 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).

510. DEBTHOLDINGS—Continued  
(Notes)

(C) Income Bonds:

Line 41 - (Series A) Nominal rate of interest, 4 1/2%	
Maximum amount payable, if earned	\$ 423
Actually payable under contingent interest provision, charged to income for the year	\$ 377
Difference per year	\$ 46
Total difference, all years to date	\$ 2,398
Total accumulated unearned interest plus earned interest unpaid at close of year	\$19,225

Interest is cumulative at 4% for all years for which  
interest is neither earned nor paid, and is payable  
at maturity.

(D) Interest in Default:

		Amount	
	<u>First Default</u>	<u>Beginning</u>	<u>Ending</u>
Line 39 - (TT)	2- 1-70	\$ 8,008	\$ 8,307
Line 41 - (A)	7- 1-70	18,827	19,203
Line 43 - (Promissory)	?-20-70	794	823
		<u>\$27,629</u>	<u>\$28,333</u>

(E) In Default

(F) On the reorganization date Trustees' Certificates were cancelled and Preference Shares Series "A" and "B" Stock issued in the amount of \$25,930.

(G) On the reorganization date the following were transferred to Account 797 - Reorganization Suspense:

TT Bonds	\$ 9,944
A Bonds	\$18,827
Promissory Note	\$ 594
TT Bonds Interest	\$ 8,307
A Bonds Interest	\$19,203
Promissory Note Interest	\$ 823



**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)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	224				
2		Diesel Locomotive-Road	1,724		20		2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	1,948	-	20	-	5
6		FREIGHT TRAIN CARS					6
		Box-Plain 40 Foot	68				
7		Box-Plain 50 Foot and Longer	376				7
8		Box-Equipped	76				8
9		Gondola-Plain	27				9
10		Gondola-Equipped					10
11		Hopper-Covered	58				11
12		Hopper-Open Top-General Service	53				12
13		Hopper-Open Top-Special Service					13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	7				15
16		Flat TOFC/COFC					16
17		Flat Multi-level					17
18		Flat-General Service	20				18
19		Flat-Other	4				19
20		All Other Freight Cars					20
21		Cabooses	20				21
22		Auto Racks					22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	709	-		-	24
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					25
		Refrigerated Trailers					
26		Other Trailers	127				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	127	-		-	32
33		FLOATING EQUIPMENT-REVENUE SERVICE					33
		Marine Line-Haul					
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT	-	-		-	35
36	*	OTHER EQUIPMENT					36
		Passenger and Other Revenue Equipment (Freight Portion)					
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives <sup>1</sup>	22				38
39	*	Machinery-Freight Cars <sup>2</sup>	6				39
40	*	Machinery-Other Equipment <sup>3</sup>					40
41	*	Work and Other Non-revenue Equipment	131	6			41
42		TOTAL OTHER EQUIPMENT	159	-6		-	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	2,943	6	20	-	43

<sup>1</sup>The data to be reported on line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.

<sup>2</sup>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.

<sup>3</sup>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)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2		(66)		283		20	2
3							3
4							4
5		(66)	—	283	—	20	5
6							6
7		1,596					7
8		309					8
9							9
10							10
11		510					11
12							12
13							13
14							14
15		34					15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24		2,449	—	—	—	—	24
25							25
26		403					26
27							27
28							28
29							29
30							30
31							31
32		403	—	—	—	—	32
33							33
34							34
35		—	—	—	—	—	35
36							36
37		1,124					37
38							38
39							39
40							40
41		422	266	—	6	—	41
42		1,546	266	—	6	—	42
43		4,332	266	283	6	20	43

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

\*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—TRACK**  
(Dollars in Thousands)

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3												1
2		8												2
3		9												3
4		11												4
5	SUB-TOTAL													5
6	II	3												6
7		8												7
8		9												8
9		11												9
10	SUB-TOTAL													10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3												16
17		8												17
18		9												18
19		11												19
20	SUB-TOTAL													20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL		13,091	N/A	N/A	4,912	N/A	N/A	—	N/A	N/A	18,003	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A	308	27

(1) Columns (3) + (6) + (9) = Column 12      Depreciation base by density category not available at this time.  
Columns (4) + (7) + (10) = 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.



**416A. SUPPORTING SCHEDULE -- TRACK**  
(Dollars in Thousands)

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3				1
2		8				2
3		9				3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL		3,732	111		26

Depreciation base by density category not available at this time.

**417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION**  
(Dollars in Thousands)

1. Report *freight* expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (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  (h)	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	147								147	1
2	*	Pick up and delivery, marine line haul	12						N/A		12	2
3	*	Loading and unloading and local marine	526						N/A		526	3
4	*	Protective services, total debit and credits	5								5	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	42								42	6
7	*	Casualty and insurance										7
8	*	Joint facility — Debit										8
9	*	Joint facility — Credit										9
10	*	Other	1								1	10
11	*	TOTAL	733								733	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	767	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax		2
3		Excess Profits		3
4		Total - Income Taxes		4
5		Railroad Retirement	3,577	5
6		Hospital Insurance	251	6
7		Supplemental Annuities	579	7
8		Unemployment Insurance	305	8
9		All Other United States Taxes	5	9
10		Total - U.S. Government Taxes	4,717	10
11		Total - Railway Taxes	5,484	11

#### B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption Other (Specify), including State and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under Other (Specify).

2. Indicate in column (b) the beginning of the year total of Accounts 714, 744, 762 and 786 applicable to each particular item in column (a).

3. Indicate in column (c) the net change in Accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.

4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.

6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762 and 786.

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.		NOT APPLICABLE			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						6
7	Respondent does not account for the differences between taxable income and pretax					7
8	accounting income due to respondent's substantial tax loss carry-forwards.					8
9	Actual differences between income (loss) per tax return and income (loss) per					9
10	accounting income will not be determined until the respondent's Federal Income					10
11	Tax Return has been prepared.					11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*					18
19	TOTALS					19



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

\*Footnotes:

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

If deferral method for investment tax credit was elected:

(1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ \_\_\_\_\_

(2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ \_\_\_\_\_

(3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_

(4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_

(5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ \_\_\_\_\_

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 \_\_\_\_\_ \$ 56,100

**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 each 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	620	Appropriations for Sinking and Other Funds			1
2		Redeemable Preference Shares were discounted			2
3		to their net present value at June 30, 1983.			3
4		Discount represents amortization of such			4
5		discount for the six months ended December 31,			5
6		1983 and is not chargeable to operating			6
7		expense	458		7
8					8
9	519	Miscellaneous Income			9
10		Profit on sale of property		508	10
11		Premium on funds deposited in Canadian			11
12		Banks account of exchange rate		39	12
13		Interest on Massachusetts sales tax refund		33	13
14		All other items		86	14
15		Total Account 519		666	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**

**500. CONTINGENT ASSETS AND LIABILITIES**

(Dollars in Thousands)

1. 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 accounts of the respondent.

Disclose all items amounting to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

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.

2. Information concerning the guaranties and suretyships are to be shown in Schedule 501.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)	Line No.
1	"NONE"		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			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47



**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		"NONE"			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					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 or 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		"NONE"			1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

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

(Dollars in Thousands)

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

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

"NONE"

## 510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule:

- 765, Funded Debt Unmatured
- 766, Equipment Obligations
- 767, Receivers' and Trustees' Securities
- 768, Debt in Default
- 769, Accounts Payable; Affiliated Companies

In column (a) show the symbol and name and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account.

(1) MORTGAGE BONDS

- (a) With fixed interest
- (b) With contingent interest

(2) COLLATERAL TRUST BONDS

- (a) With fixed interest
- (b) With contingent interest

(3) UNSECURED BONDS (Debentures)

- (a) With fixed interest
- (b) With contingent interest

(4) EQUIPMENT OBLIGATIONS

- (a) Equipment securities (Corporation)
- (b) Equipment securities (Receivers' and Trustees')
- (c) Conditional or deferred payment contracts

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations)

(7) SHORT-TERM NOTES IN DEFAULT

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien. (A)

If an issue is a serial issue, state amount due annually. If amounts are not due regularly, give full particulars. (B)

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

(C)

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year. (D)

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes. (E)

(A) Page 70, Schedule (a)

(B) Page 68, Column (d)

Miscellaneous Obligations with Guilford Transportation Industries, Inc. are due in full on maturity date.

See notes on page 55



## 510. DEBTHOLDINGS

(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	Account 765, Funded Debt Unmatured					1
2	(5) Miscellaneous Obligations					2
3	Purchase and Rehab. of certain Conrail Lines	Guilford Transportation Industries, Inc. New Haven, CT 06510	528		424	3
4	Purchase and Rehab. of certain Conrail Lines	Guilford Transportation Industries, Inc. New Haven, CT 06510	500		500	4
5	Purchase and Rehab. of certain Conrail Lines	Guilford Transportation Industries, Inc. New Haven, CT 06510	491		491	5
6	Total Account 765		1,519		1,415	6
7	Account 766, Equipment Obligations					7
8	(4) Equipment Obligations					8
9	(c) Conditional or Deferred Payment Contracts:					9
10	Equipment Purchase	Shawmut Bank of Boston Boston, MA 02110	2,572	171	1,044	10
11	Total Account 766		2,572	171	1,044	11
12	Account 766.5, Capitalized Lease Obligations					12
13	(4) Equipment Obligations					13
14	(c) Conditional or Deferred Payment Contracts:					14
15	Capitalized Lease	Girard Trust Bank Philadelphia, PA 19101	7,834	461	5,184	15
16	Capitalized Lease	The Provident Bank Cincinnati, OH	3,021	238	1,114	16
17	Capitalized Lease	Evans Track-Work Leasing Co. Chicago, IL 60693	1,403	189	802	17
18	Total Account 766.5		12,258	888	7,100	18
19	Account 767, Receivers' and Trustees' Securities					19
20	(6) Receivers' and Trustees' Securities:					20
21	Trustees' Certif.	Federal RR Admin. Washington, DC 20590	25,982	(F)		21
22	Total Account 767		25,982			22
23	Account 768, Debt in Default					23
24	(1) Mortgage Bonds					24
25	(a) With Fixed Interest:					25
26	Secured by Mortgage	12-1-19, Supplemented 6-1-60, 8-1-65, Extended 7-31-67				26
27	B&M Corp. Series TT		48,911	(G)		27
28	(b) With Contingent Interest:					28
29	B&M Inc. Mtg. Series A		48,287	(G)		29
30	(7) Short-Term Notes in Default:					30
31	Promissory Note	Southern Railway Assn. Atlanta, GA 30303	594	(G)		31
32	Total Account 768		97,792			32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

**510. DEBTHOLDINGS—Continued**  
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3						3
4	4- 1-82	4- 1-86	Prime + 1%	64		4
5						5
6						6
7	6- 1-82	6- 1-86	Prime + 1%	48		7
8						8
9						9
10	10- 7-82	11- 1-86	Prime + 1%	60		10
11						11
12				172		12
13						13
14						14
15						15
16	9-15-75	2- 1-92	Flexible	165	165	16
17						17
18				165	165	18
19						19
20						20
21						21
22	12- 1-77	12-31-92	7.52	440	440	22
23						23
24	12-27-73	1- 1-89	8.81	130	130	24
25						25
26						26
27	3-20-81	5- 1-88	9.93	107	107	27
28						28
29				677	677	29
30						30
31						31
32	4-24-79	4-24-10	2.5 Ave.	278	(F)	32
33						33
34				278		34
35						35
36						36
37						37
38						38
39	8- 1-65	7- 1-70	6	298	(G)	39
40						40
41	7- 1-40	7- 1-70	4 1/2	377	(G)	41
42						42
43	7-23-69	2-20-70	10	29	(G)	43
44						44
45				704		45
46						46
47						47
48						48
49						49
50						50

**510. DEBTHOLDINGS—Concluded**  
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1	Line 4 - First Lien on Property Purchased	1
2	" 7 - First Lien on Property Purchased	2
3	" 10 - First Lien on Property Purchased	3
4	" 16 - 100 Gondola Cars	4
5	" 22 - 18 Locomotives	5
6	" 24 - 12 Locomotives	6
7	" 27 - 18 Units of Maintenance of Way Equipment	7
8	" 32 - Generally, all Assets of Respondent	8
9	" 39 - Generally, all Assets of Respondent	9
10	" 41 - Generally, all Assets of Respondent	10
11	" 43 - Generally, all Assets of Respondent	11
12		12
13		13
14		14
15		15
16		16
17		17

b. With respect to each holder of more than five percent of each issue reported, provide the name, address, and type of holder—bank, broker, holding company, individual or other specified category.

Line No.	Name and address of holder	Type of holder	Line No.
1	Guilford Trans. Ind., Inc., New Haven, CT	Holding Company	1
2	Guilford Trans. Ind., Inc., New Haven, CT	Holding Company	2
3	Guilford Trans. Ind., Inc., New Haven, CT	Holding Company	3
4	Shawmut Bank of Boston, N.A., Boston, MA	Bank	4
5	Girard Trust Bank, Philadelphia, PA	Bank	5
6	The Provident Bank, Cincinnati, OH	Bank	6
7	Evans Track-Work Leasing Co., Chicago, IL	Leasing Company	7
8	United States Government (FRA), Wash., DC	Government	8
9			9
10			10
11	Southern Railway Association, Atlanta, GA	Association	11
12			12
13			13
14			14
15			15
16			16
17			17
18			18

c. Other notes and comments



# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

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

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

6. In column (e) report the dollar amounts due from or to related parties and, if not otherwise apparent, the terms and manner of settlement. Insert (P) paid and (R) received by the amount in column (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	Boston & Maine Express, Inc.	100	Direct	Drayage	322	"P"	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							25

Road Initials:

B&amp;M

Year 19 83

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. 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.

In classifying the line between main and branch (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

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.

Switching and terminal companies leave column (c), Main or branch line, blank. They should, however, prepare the following schedule for tracks operated at cost for joint benefit.

## TRACKS OPERATED AT COST FOR JOINT BENEFIT (For switching and terminal companies only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated	Line No.
1		NOT APPLICABLE		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



## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	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)	(j)	
1		1	100	M	405	65		33	41	99	643	1
2		1	100	B	443	1		25	64	77	610	2
3			Total 1		848	66		58	105	176	1,253	3
4												4
5		3A	100	M	136	45		10	29	29	249	5
6		3A	100	B	4			10			4	6
7			Total 3A		140	45		10	29	29	253	7
8												8
9		3B	100	M	1						1	9
10			Total 3		141	45		10	29	29	254	10
11												11
12		5	100	M	357	188	2	25	16	59	647	12
13		5	100	B	108	14		10	11	38	181	13
14			Total 5		465	202	2	35	27	97	828	14
15												15
16												16
17												17
18												18
19												19
20												20
21												21
22												22
23												23
24												24
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26												26
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28												28
29												29
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41												41
42												42
43												43
44												44
45												45
46												46
47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A	899	298	2	68	86	187	1,540	55
56			TOTAL BRANCH LINES	N/A	555	15		35	75	115	795	56
57			GRAND TOTAL	N/A	1,454	313	2	103	161	302	2,335	57
58			Miles of electrified road or track included in preceding grand total	N/A	NONE	NONE	NONE	NONE	NONE	NONE	NONE	58

**701. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR**

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	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, turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		"NONE"									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		TOTAL	N/A								15

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

(For other than switching and terminal companies)

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), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j).

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.

Line No.	Cross Check	State or territory  (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No.
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
			Main line (b)	Branch lines (c)									
1		Massachusetts	130	98		71		347	646				1
2		New Hampshire	100	236		69		14	419				2
3		Maine	40	3				3	46				3
4		New York	58	5					63				4
5		Vermont	77			1		24	102				5
6		Connecticut		101				77	178				6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32		TOTAL MILEAGE (single track)	405	443		141		465	1,454				32



## 705. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact, it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated 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.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

- (Class 1) Line owned by respondent
- (Class 2) Line owned by proprietary companies
- (Class 3) Line operated under lease for a specified sum
- (Class 4) Line operated under contract or agreement for contingent rent
- (Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. Any certificates of convenience and necessity, issued under (49) U.S.C. 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

3. Show all consolidations, mergers, and reorganizations effected, giving particulars.

This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.

4. Show other important changes not elsewhere provided for, involving more than \$50,000, giving full particulars.

## INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Remarks	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1	1	B	15					3	18	*	1
2	3A	M						1	1	*	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE		15					4	19		13

## DECREASES IN MILEAGE

14	1	M	26	1		3	2	8	40	*	14
15	1	B	37			1	3		41	*	15
16	5	M						1	1	*	16
17	5	B	6					1	7	*	17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE		69	1		4	5	10	89		25

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies that represents new construction or permanent abandonment, give the following particulars:

Owned by respondent:

Miles of road constructed None

Miles of road abandoned 56

Owned by proprietary companies:

Miles of road constructed None

Miles of road abandoned None

The item "Miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road abandoned is meant "permanently abandoned", the cost of which has been or is to be written out of the investment accounts.

\* See notes on page 78.

## NOTES AND REMARKS

Page 77, Lines 1 and 15 - Reclassification of Track

Road	Location
<u>15</u>	Hampton Branch, NH

Line 14

- Abandonment of Tracks

Road	Location	ICC Docket No.
<u>11</u>	Fort Hill Branch, NH	AB-32 Sub. No. 23F

Line 15

- Abandonment of Tracks

Road	Location	ICC Docket No.
<u>1</u>	Hoosick Docks Branch, MA	Finance Docket No. 30260
<u>3</u>	Easthampton Branch, MA	AB-32 Sub. No. 22
<u>22</u>	Ashuelot Branch, NH	AB-32 Sub. No. 23F
<u>8</u>	Manchester, NH to Massachusetts Line	AB-32 Sub. No. 25
<u>3</u>	Keene Yard, NH	AB-32 Sub. No. 23
<u>37</u>		

Line 17

- Abandonment of Track

Road	Location	ICC Docket No.
<u>6</u>	Greenville Branch, MA	AB-32 Sub. No. 24F

All Other

- Correction of records and minor reclassification of records.

# 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 (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 (l)
Line 6, column (j)	= Line 12, column (l)
Line 7, column (j)	= Line 13, column (l)
Line 8, column (j)	= Line 14, column (l)
Line 9, column (j)	= Line 15, column (l)
Line 10, column (j)	= Line 16, column (l)

### Schedule 710

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

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



**710. INVENTORY OF EQUIPMENT**  
**UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS**

Line No.	Cross Check	Type or design of units (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 re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units Diesel-freight units	1					1				(H.P.)		1
2		Diesel-passenger units	4					4						2
3		Diesel-multiple purpose units	101				6		107		107	207,250		3
4		Diesel-switching units	45					31	14		14	5,900	3	4
5	*	TOTAL (lines 1 to 4) units	151				6	36	121		121	213,150	3	5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)	151				6	36	121		121	213,150	3	8
9	*	Auxiliary units		1					1		1	N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	151	1			6	36	122		122	N/A	3	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, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year						Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)	TOTAL (l)	
11	*	Diesel	85	6		12	18						121	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	85	6		12	18						121	14
15	*	Auxiliary units									1		1	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	85	6		12	18				1	N/A	122	16

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

Line No.	Cross Check	Type or design of units (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 re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PRO)												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars (PBC, PC, PL, PO)												19
20		Sleeping cars (PS, PT, PAS, PDS)												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars (PV)										N/A		30
31		Board outfit cars (MWX)	6						6		6	N/A		31
32		Derrick and snow removal cars (MWU, MWV, MWW, MWK)	12						12		12	N/A		32
33		Dump and ballast cars (MWB, MWD)	134						134		134	N/A		33
34		Other maintenance and service equipment cars	141					10	131		131	N/A		34
35		TOTAL (lines 30 to 34)	293					10	283		283	N/A		35

Read Initials

B&amp;M

Year 19 83

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
<b>FREIGHT TRAIN CARS</b>									
36		Plain box cars - 40' (B100-B287)	360						36
37		Plain box cars - 50' and longer (B300-B887)	1,645						37
38		Equipped box cars (All Code A)	475						38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	100						39
40		Equipped gondola cars (All Code E)							40
41		Covered hopper cars (All Code C -- 1 --)	216						41
42		Open top hopper cars-general service (All Code H)	202						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)							43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	25						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)							46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)	74						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	15						49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)							50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)							52
53		TOTAL (lines 36 to 52)	3,112						53
54		Caboose (All Code N)	N/A	76					54
55		TOTAL (lines 53, 54)	3,112	76					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 Rule: Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		110	250		250		12,615		36
37		267	302	1,076	1,378		92,155		37
38		195	110	170	280		20,511		38
39			100		100		10,000		39
40									40
41		2	44	170	214		20,716		41
42		7	195		195		14,256		42
43									43
44				25	25		1,703		44
45									45
46									46
47									47
48			74		74		3,700		48
49		1	14		14		700		49
50									50
51									51
52									52
53		582	1,089	1,441	2,530		176,356		53
54		2	74		N/A	74	N/A		54
55		584	1,163	1,441	2,530	74	176,356		55

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
<b>FLOATING EQUIPMENT</b>									
56		Self-propelled vessels (Tugboats, car ferries, etc.)	N/A						56
57		Non-self-propelled vessels (Car floats, lighters, etc.)	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
<b>HIGHWAY REVENUE EQUIPMENT</b>									
59		Bogie-chassis							59
60		Dry van	772						60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	772						70

## NOTES AND REMARKS

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58					N/A				58
59									59
60		39	285	448	733		21,193		60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		39	285	448	733		21,193		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).

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

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

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

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

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

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	"NONE"					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		N/A		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		N/A		N/A	38
39	GRAND TOTAL		N/A		N/A	39

# GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 726, 727, AND 728

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

## Track category<sup>1</sup>

- A - Freight density of 20 million or more gross ton-miles per mile per year
- B - Freight density of less than 20 million gross ton-miles per mile per year, but at least 5 million
- C - Freight density of less than 5 million gross ton-miles per mile per year, but at least 1 million
- D - Freight density of less than 1 million gross ton-miles per year
- 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)

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

- 2. These schedules shall only include those lines maintained by the reporting carrier. They shall not include track maintained by others over which the reporting carrier has trackage rights.
- 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.

<sup>1</sup>For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

## 720. TRACK AND TRAFFIC CONDITIONS

- 1. Disclose the requested information pertaining to track and traffic conditions.
- 2. Miles under slow order in column (e) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per track-mile <sup>2</sup>	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A					1
2	B	301.52	10.02	35.63		2
3	C	88.55	2.69	34.73		3
4	D	419.68	.30	12.22		4
5	E	685.78				5
6	TOTAL	1,495.53	2.26	*17.87		6
7	F	197.13	XXXXXXXX	XXXXX		7
8	Potential abandonments	101.83	XXXXXXXX	XXXXX		8

<sup>2</sup>To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

\* Excludes track category E.

# 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Number of crossties laid in replacement							Total  (i)	Switch and bridge ties (board feet) (j)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A											1
2	B	31,939						31,939	36,650	14.92		2
3	C	10,706						10,706	4,799	6.11		3
4	D	9,618						9,618	18,291	12.81		4
5	E	7,008						7,008	89,076	59.31		5
6	TOTAL	59,271						59,271	148,816	18.24		6
7	F	4,874						4,874	16,579	39.62		7
8	Potential abandonments											8

9. Average cost per cross tie \$ \* and switch tie (MBM) \$ \*

\* Not Available



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

(Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track. In column (a) classify the kind of rail applied as follows:
- (1) New steel rails, Bessemer process
  - (2) New steel rails, open-hearth process
  - (3) New rails, special alloy (describe more fully in a footnote)
  - (4) Relay rails.
2. Returns in columns (c) and (g) should be reported in WHOLE numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more should be counted as one.
3. The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks and of train service in connection with the distribution of the rail should not be included in this schedule.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1					"NONE"					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	TOTAL	N/A				N/A				16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid										17
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid										18
19	Track-miles of welded rail installed this year _____: total to date _____										19

**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	132	52.21			1
2	131	7.96			2
3	130	10.19			3
4	115	81.51			4
5	112	370.62			5
6	107	96.53			6
7	105	8.85			7
8	100	173.94			8
9	85	169.74			9
10	80	28.81			10
11	79	7.15			11
12	78	6.89			12
13	76	9.47			13
14	75	65.77			14
15	74	1.14			15
16	72	7.30		Includes 72 pounds and under	16

## 726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	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)	(j)	
1	A				NOT AVAILABLE						1
2	B	31,939	36,650	3.53		31.84	.53	34,072	127	42.12	2
3	C	10,706	4,799	4.03		1.77	.10	1,581	13	14.68	3
4	D	9,618	18,291	.76		4.42	.05	3,651	43	10.25	4
5	E	7,008	89,076	.50		13.79	.10				5
6	TOTAL	59,271	148,816	1.55		51.82	.17	39,304	183	22.60	6
7	F	4,874	16,580	.82		15.70	.40	17,062	10	5.07	7
8	Potential abandonments										8

728. DEFERRED CAPITAL IMPROVEMENTS -- TRACKS  
(Dollars in Thousands)

1. Furnish the requested information concerning the monetary amount and quantity of deferred capital improvements to track structure.  
 2. Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A			1
2	B			2
3	C			3
4	D			4
5	E			5
6	TOTAL TRACKS			6
7	F			7
8	Potential Abandonments			8
	Selected track improvements	Quantities of deferred capital improvements		
		End of the year	Beginning of the year	
9	Crossties			9
10	Rail			10
11	Ballast			11

**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 crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1								"NONE"	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	TOTAL								20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid _____								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid _____								22

Read Initials:

B&M

Year 19 83



# 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance  (h)	Line No.
		New rail		Relay rail		Welded rail  (f)	Bolted rail  (g)		
		Welded rail  (b)	Bolted rail  (c)	Welded rail  (d)	Bolted rail  (e)				
1	A								1
2	B			1.96	29.88	1.96	29.88	60.84	2
3	C				1.77		1.77	100.00	3
4	D				4.42		4.42	100.00	4
5	E			.45	13.35	.45	13.35	88.86	5
6	TOTAL			2.41	49.42	2.41	49.42	70.48	6
7	F			2.57	13.12	2.57	13.12	91.74	7
8	Potential Abandonments								8
9	Other								9
10	Average cost of new and relay rail laid in replacement (gross tons) \$ <u>      </u> * .								10

\* Not Available

**NOTES AND REMARKS**

**750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS**  
(Dollars in Thousands)

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high tension taps (point of production or point of purchase) and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

**A. LOCOMOTIVES**  
(Dollars in Thousands)

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (steam, gas turbine, etc.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	11,734,925				1
2	Passenger					2
3	Yard switching	1,102,325				3
4	TOTAL	12,837,250				4
5	COST OF FUEL <sup>1</sup>	\$ 11,427	\$	\$	\$	5
6	Work Train	1,979				6

**B. RAIL MOTORCARS**  
(Dollars in Thousands)

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight				7
8	Passenger				8
9	Yard switching				9
10	TOTAL				10
11	COST OF FUEL <sup>1</sup>	\$	\$	\$	11
12	Work Train				12

<sup>1</sup>Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.



## 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 Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include Unit Train statistics in Way and Through Train statistics. A Work Train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for Work Trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes, I, K, and L.

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

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

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

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

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

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

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

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

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

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

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

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude l.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 train 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 point, (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 movement 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 vehicles (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 total number of loaded revenue trailers/containers picked up, plus trailers/containers delivered, when the work is performed at the railroad's expense.

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

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

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	1,349		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	42,225	XXXXXX	2
3		2-02 Way Trains	252,521	XXXXXX	3
4		2-03 Through Trains	1,412,421		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	1,707,167		5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	1,707,167		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	201,942	XXXXXX	8
9		3-02 Way Trains	255,312	XXXXXX	9
10		3-03 Through Trains	3,575,447		10
11		3-04 TOTAL (lines 8-10)	4,032,701		11
12		3-11 Train Switching (F)	213,204	XXXXXX	12
13		3-21 Yard Switching (G)	655,914		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	4,901,819		14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	4,897	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	9,884	XXXXXX	16
17		4-012 Box-Equipped	4,259	XXXXXX	17
18		4-013 Gondola-Plain	566	XXXXXX	18
19		4-014 Gondola-Equipped	66	XXXXXX	19
20		4-015 Hopper-Covered	3,045	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	2,011	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	1	XXXXXX	22
23		4-018 Refrigerator-Mechanical	350	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	662	XXXXXX	24
25		4-020 Flat-TOFC/COFC	421	XXXXXX	25
26		4-021 Flat-Multi-Level	225	XXXXXX	26
27		4-022 Flat-General Service	78	XXXXXX	27
28		4-023 Flat-All Other	694	XXXXXX	28
29		4-024 All Other Car Types-Total <sup>1</sup>	280	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	27,439	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ of roadrailer reported above.



## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	4,518	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	7,890	XXXXXX	32
33		4-112 Box-Equipped	3,789	XXXXXX	33
34		4-113 Gondola-Plain	552	XXXXXX	34
35		4-114 Gondola-Equipped	81	XXXXXX	35
36		4-115 Hopper-Covered	2,926	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	2,061	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	1	XXXXXX	38
39		4-118 Refrigerator-Mechanical	353	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	534	XXXXXX	40
41		4-120 Flat-TOFC/COFC	305	XXXXXX	41
42		4-121 Flat-Multi-Level	223	XXXXXX	42
43		4-123 Flat-General Service	93	XXXXXX	43
44		4-123 Flat-All Other	647	XXXXXX	44
45		4-124 All Other Car Types	359	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	24,332	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	578	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer		XXXXXX	48
49		4-132 Box-Equipped	3	XXXXXX	49
50		4-133 Gondola-Plain	1	XXXXXX	50
51		4-134 Gondola-Equipped		XXXXXX	51
52		4-135 Hopper-Covered	1,439	XXXXXX	52
53		4-136 Hopper-Open Top-General Service		XXXXXX	53
54		4-137 Hopper-Open Top-Special Service		XXXXXX	54
55		4-138 Refrigerator-Mechanical		XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	112	XXXXXX	56
57		4-140 Flat-TOFC/COFC	1,794	XXXXXX	57
58		4-141 Flat-Multi-Level	833	XXXXXX	58
59		4-142 Flat-General Service	8	XXXXXX	59
60		4-143 Flat-All Other	252	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	3,587	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	1,052	XXXXXX	62
63		4-146 All Other Car Types <sup>1</sup>	170	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	9,829	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	493	XXXXXX	65

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ by roadrailer reported above.

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer		XXXXXX	66
67		4-152 Box-Equipped	4	XXXXXX	67
68		4-153 Gondola-Plain	2	XXXXXX	68
69		4-154 Gondola-Equipped		XXXXXX	69
70		4-155 Hopper-Covered	1,395	XXXXXX	70
71		4-156 Hopper-Open Top-General Service		XXXXXX	71
72		4-157 Hopper-Open Top-Special Service		XXXXXX	72
73		4-158 Refrigerator-Mechanical		XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	102	XXXXXX	74
75		4-160 Flat-TOFC/COFC	832	XXXXXX	75
76		4-161 Flat-Multi-Level	837	XXXXXX	76
77		4-162 Flat-General Service	9	XXXXXX	77
78		4-163 Flat-All Other	222	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	3,734	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	1,069	XXXXXX	80
81		4-166 All Other Car Types <sup>1</sup>	164	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	8,863	XXXXXX	82
83		4-17 Work Equipment Car-Miles	243	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	4,882	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	4,304	XXXXXX	85
86		4-181 Way Trains	2,420	XXXXXX	86
87		4-182 Through Trains	68,864	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	75,588	XXXXXX	88
89		4-20 Caboose Miles	1,718	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches			90
91		5-02 Combination, Passenger Cars			91
92		5-03 Sleeping and Parlor Cars			92
93		5-04 Dining, Grill and Tavern Cars			93
94		5-05 Head-End Cars (Other than 5-02)			94
95		5-06 TOTAL (lines 90-94)			95
96		5-07 Business Cars			96
97		5-08 Crew Cars (Other than C cabooses)			97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	495,006		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ by roadrailer reported above.

## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	357,556	XXXXXX	99
100		6-021 Way Trains	151,910	XXXXXX	100
101		6-022 through Trains	4,389,052	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.			102
103		6-04 Non-Revenue	10,631	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	5,404,155		104
		7. Ton. of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	12,176	XXXXXX	105
106		7-02 Non-Revenue	867	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	13,043	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	2,439,333	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	2,439,333	XXXXXX	110
111		8-04 Non-Revenue-Road Service	18,924	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	18,924	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	2,458,257	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	100,312	XXXXXX	115
116		9-02 Train Switching	35,534	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	111,061	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	16,985	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	10,211	XXXXXX	120
121		12-02 Way Trains	62,610	XXXXXX	121
122		12-03 Through Trains	371,282	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	23,081	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	82,592	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)		XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	2,116	XXXXXX	130
131		17-02 Unserviceable	47	XXXXXX	131
132		17-03 Surplus	176	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	2,339	XXXXXX	133



## VERIFICATION

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

## OATH

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

State of Commonwealth of Massachusetts

County of Middlesex

Thomas J. Reilly

(Insert here name of the affiant)

makes oath and says that he is Comptroller

(Insert here the official title of the affiant)

Of BOSTON AND MAINE CORPORATION

(Insert here the exact legal title or name of the respondent)

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

July 1, 1983, to and including December 31, 1983

Thoy Rei  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28th day of June, 1984

My commission expires September 7, 1984

Use an  
L.S.  
impression seal

Martha A. O'Keefe  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Commonwealth of Massachusetts

County of Middlesex

Peter W. Carr

(Insert here name of the affiant)

makes oath and says that he is Assistant Vice President-Finance

(Insert here the official title of the affiant)

Of BOSTON AND MAINE CORPORATION

(Insert here the exact legal title or name of the respondent)

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

July 1, 1983, to and including December 31, 1983

Peter W. Carr  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28th day of June, 1984

My commission expires September 7, 1984

Use an  
L.S.  
impression seal

Martha A. O'Keefe  
(Signature of officer authorized to administer oaths)



RC-111700

BOSTON & MAINE

1983

3 OF 3

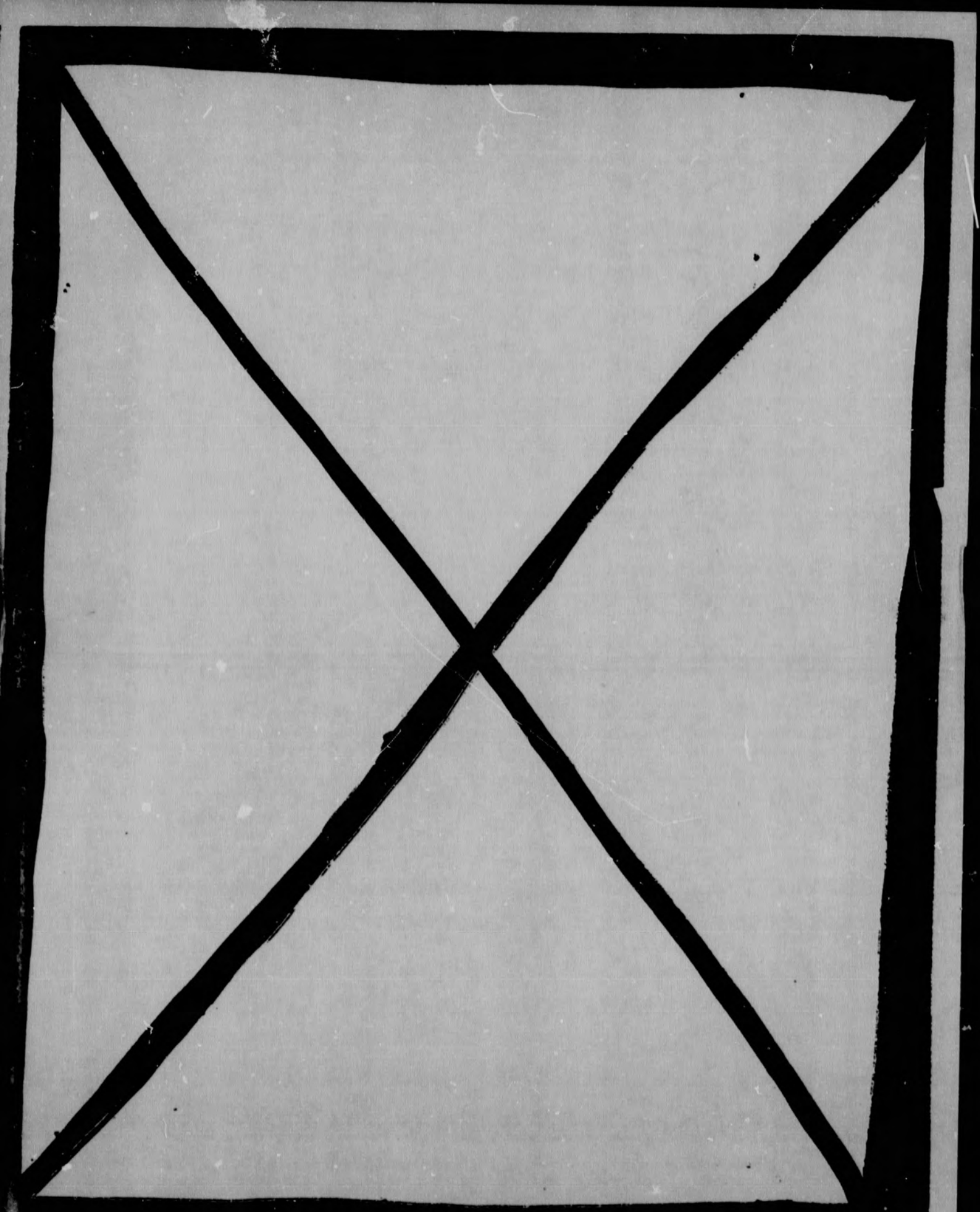


## INDEX

	Page No.		Page No.
Accumulated depreciation		Road and equipment	28-29
Road and equipment leased		Changes during year	28-29
From others	36	Leased property-Improvements made during	
Improvements to	36	the year	30-31
To others	39	Leases	43
Owned and used	33	Locomotive equipment	80
Accruals-Railway tax	61	Electric and other	80
Analysis of taxes	61	Consumption of fuel	94
Application of funds-Source	17	Locomotive unit miles	97
Balance sheet	5-8	Mileage-Average of road operated	87
Capital stock	16	Changes during the year	77
Car, locomotive, and floating equipment-Classification	80-85	Of main tracks	74-75
Changes in financial position	17	Of new tracks in which rails were laid	90
Changes in working capital	19	Of new tracks in which ties were laid	89
Company service equipment	81	Of road constructed and abandoned	77
Compensating balances and short-term borrowing		Operated at close of year	75
arrangements	66	By States and Territories	77
Consumption of fuel by motive-power units	94	Owned and not operated at close of year	77
Contingent assets and liabilities	64	Miscellaneous items in retained income accounts	
Crossties (see Ties)		for the year	63
Debt holdings	68-70	Motorcar car miles	97
Deferred maintenance-Tracks	92	Motor rail cars owned or leased	81
Depreciation base and rates		Net income	13
Road and equipment leased		Oath	101
From others	32	Operating expenses (see Expenses)	
Improvements to	30-31	Revenues (see Revenue)	
To others	38	Statistics (see Statistics)	
Owned and used	32	Ordinary income	12
Electric locomotive equipment at close of year	72	Passenger car miles	99
Equipment-Classified	80-86	Private line cars loaded	98
Company service	81	Private line cars empty	98
Floating	84-85	Rail motor cars	94
Freight-train cars	82-83	Rails	
Highway revenue equipment	84-85	Laid in replacement	90
Passenger-train cars	82-83	Charges to additions and betterments	91
Inventory	80-85	Charges to operating expenses	45
Owned-Not in service of respondent	80	Additional tracks, new lines, and extensions	91
Equipment-Leased, depreciation base and rate		Miles of new track in which rails were laid	90
From others	32	Weight of	91
Improvements to	35	Railway-Operating expenses	45-51
Reserve	36	Railway-Operating revenues	12
To others	38	Restatement of the results of operations	
Reserve	39	under depreciation accounting	9
Equipment-Owned, depreciation base rates	32	Restatement of retained earnings under	
Reserve	33	depreciation accounting	9
Expenses-Railway operating	45-51	Restatement of road and equipment and	
Extraordinary items	13	accumulated depreciation and amortization	
Federal income taxes	61	accounts	9
Financial position-Changes in	17-18	Results of Operations	12-13
Floating equipment	84-85	Retained income unappropriated	15
Freight cars loaded	97	Miscellaneous items in accounts for year	63
Freight-train cars	82-83	Revenues	
Freight car-miles	97	Freight	12
Fuel consumed by motive-power units	94	Passenger	12
Cost	94	Road and equipment-Investment in	28-29
Funded debt (see Debt holdings)		Improvements to leased property	30-31
Gasoline (see Fuel)		Reserve	36
Guaranties and suretyships	65	Leased to others-Depreciation base and rates	38
Identity of respondent	2	Reserve	39
Items in selected income and retained earnings		Owned-Depreciation base and rates	32
accounts	63	Reserve	33
Investments in common stocks of affiliated companies	26	Used-Depreciation base and rates	32
Investments and advances of affiliated companies	22-25	Reserve	33
Railway property used in transportation service	40-41	Road-Mileage operated at close of year	74

## INDEX - Continued

	Page No.		Page No.
By States and Territories .....	76	Suretyships-Guaranties and .....	65
Road-Owned and not operated at close of year .....	75	Temporary cash investments .....	19
Roadway deferred maintenance .....	92	Ties laid in replacement .....	88
Securities (see Investments)		Ties-Additional tracks, new lines, and extensions .....	89
Short-term borrowing arrangements-Compensating balances and .....	66	Track operating expense summary .....	10-11
Sinking funds .....	7	Tracks operated at close of year (switching and terminal companies) .....	73
Source and application of working capital .....	17-18	Miles of, at close of year, for other than switching and terminal companies .....	76
Specialized service subschedule .....	60	Track and traffic conditions .....	87
Statement of changes in financial position .....	17-18	Train hours, yard switching .....	100
Stock outstanding .....	16	Train miles .....	97
Changes during year .....	16	Tons of freight .....	99
Number of security holders .....	3	Ton-miles of freight .....	99
Total voting power .....	3, 4	TOFC/COFC number of revenues trailers and containers loaded and unloaded .....	100
Value per share .....	3	Voting powers and elections .....	3
Voting rights .....	3	Weight of rail .....	91
Supporting schedule-Track .....	58-59		





RC-111600

BOSTON & MAINE

1983

1 OF 3

RC 111600  
01

ORIGINAL R-1

# annual report

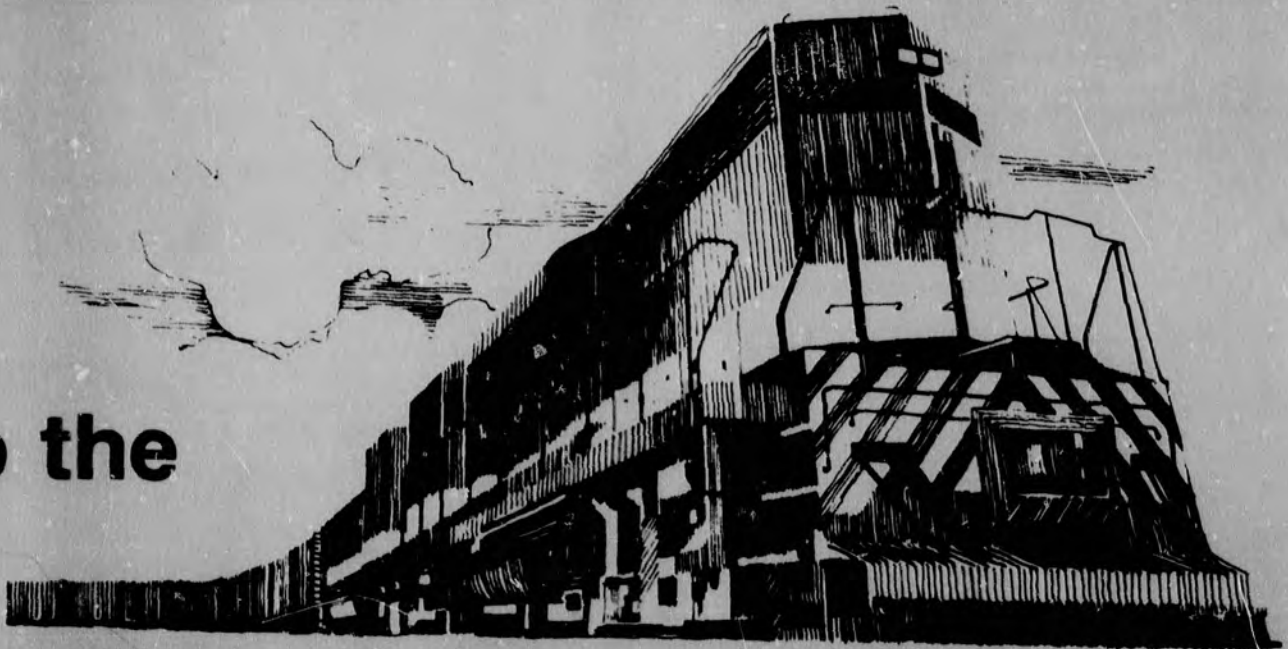
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EXPIRES 3-31-84

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JUL 2 1984

ICC - P.O. 2040

	<p>RC000109 1 0 A1 BOSTON &amp; MAINE CORP. IRON HORSE PARK NO. BILLERICA MA 01862</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

to the



## Interstate Commerce Commission

OR

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 1983

F I N A L

# ANNUAL REPORT

OF

BOSTON AND MAINE CORPORATION, DEBTOR

ROBERT W. MESERVE, BENJAMIN H. LACY, TRUSTEES

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

SIX-MONTH PERIOD ENDED JUNE 30, 1983

---

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

(Name) Thomas J. Reilly (Title) Comptroller

(Telephone number) 617 663-1051  
(Area code) (Telephone number)

(Office address) Iron Horse Park, No. Billerica, Massachusetts 01862-1682  
(Street and number, city, State, and ZIP code)



## SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

Revisions to this report resulted from the following Commission's decisions, copies of which were served on all railroads:

Docket No. 36988

Title: Alternative Methods of Accounting for Railroad Track  
Structures

Decision Date 1/26/83

Listing of schedules that have been changed from the preceding year and description of the changes.

Schedule 205	Restatement of the Results of Operations Under Depreciation Accounting
Schedule 205A	Restatement of Retained Earnings Under Depreciation Accounting
Schedule 205B	Restatement of Road and Equipment and Accumulated Depreciation and Amortization Accounts
Schedule 205C	Summary of Track Operating Expense
Schedule 416	Supporting Schedule, Track
Schedule 416A	Supporting Schedule, Track
Schedule 240	Deleted line number 2 and renumbered
Schedule 330	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 330A	Combine Accounts 9 & 10 eliminate lines 1, 12, 43 and 44 and renumbered
Schedule 332	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and Instructions No. 4 and renumbered
Schedule 335	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 339	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and renumbered
Schedule 340	Added 3 lines Accounts 8, 9 and 11 and Amortization of equipment eliminated line 1 and Instruction No. 3 and renumbered
Schedule 342	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 350	Added 3 lines Accounts 8, 9 and 11 eliminated line 1 and Instruction No. 4 and renumbered
Schedule 351	Added 3 lines accounts 8, 9 and 11 eliminated line 1 and renumbered
Schedule 352B	Combined Accounts 9 and 10 eliminated lines 1, 12, 44 and 45 and renumbered
Schedule 410	Combine lines 16 and 17, 20 and 21 and renumbered
Schedule 412	Combine accounts 9 and 10 eliminated lines 1, 12, and 32 and part of Instructions 2 and 3 and column c
Schedule 415	Deleted column f. Data should be included on Schedule 410 lines, 218, 237 and 322

The following schedules were deleted by NOTICE ON July 25, 1983 F.R. vol. 48, no. 143/33773

Schedule 225	Transfers From Government Authorities
Schedule 363	Operating Leases
Schedule 364	Lessee Disclosures
Schedule 419	Remunerations From National Railroad Passenger Corporation
Schedule 715	Highway Motor Vehicle Operations
Schedule 716	Highway Motor Vehicle Enterprises in Which the Respondent Had a Director or Indirect Financial Interest During the Year
Schedule 727	Ten-Year Summary of Track Maintenance
Schedule 800	Contracts, Agreements, etc.
Schedule 850	Competitive Bidding — Clayton Antitrust Act
Other changes	
Schedule 221	Deleted and added to Schedule 220
Schedule 414	Editorial correction for Instruction 2
Schedule 510	Eliminated columns K and L

Schedules 720, 721, 723, 726, 728

Track categories F & AB have been moved below the total line. Track categories A thru E should include all track including potential abandonments and mileage over which passenger trains operate. As a check, the total track miles shown in Schedule 720 col(b) should be equal to Schedule 700, total of track classes 1, 2, 3, and 4.

### SPECIAL NOTICE

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

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

### ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public Law 96-511, it is requested that you furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and any special compilations contained in this report that would not generally be maintained or used by management for purposes other than reporting to this Commission.

TOTAL HOURS (Estimated) \_\_\_\_\_

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate include only the incremental staff hours required for the USOA (those hours in addition to the data needs of management and requirements of other Federal and State agencies).

TOTAL HOURS (Estimated) \_\_\_\_\_

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate include only the incremental costs required for the Commission's rules (those costs in addition to retention requirements of management and other Federal and State agencies).

TOTAL HOURS (Estimated) \_\_\_\_\_

Storage costs (Estimated) \_\_\_\_\_

# TABLE OF CONTENTS

	SCHEDULE NO.	PAGE		SCHEDULE NO.	PAGE
Schedules Omitted by Respondent .....	A	1	Way and Structures .....	412	52
Identity of Respondent .....	B	2	Rents for Interchanged Freight Train Cars Other Freight-		
Voting Powers and Elections .....	C	3	Carrying Equipment .....	414	53
Comparative Statement of Financial Position .....	200	5	Supporting Schedule — Equipment .....	415	56
Restatement of the Results of Operations Under			Supporting Schedule — Track .....	416	58
Depreciation Accounting .....	205	9	Supporting Schedule — Track .....	416A	59
Restatement of Retained Earnings Under Depreciation			Specialized Service Subschedule — Transportation .....	417	60
Accounting .....	205A	9	Analysis of Taxes .....	450	61
Restatement of Road and Equipment and Accumulated			Items in Selected Income and Retained Earnings		
Depreciation and Amortization Accounts .....	205B	9	Accounts for the Year .....	460	63
Summary of Track Operating Expense .....	205C	10	Contingent Assets and Liabilities .....	500	64
Results of Operations .....	210	12	Guaranties and Suretyships .....	501	63
Retained Earnings — Unappropriated .....	220	15	Compensating Balances and Short-Term Borrowing		
Capital Stock .....	230	16	Arrangements .....	502	66
Statement of Changes in Financial Position .....	240	17	Debt Holdings .....	510	68
Changes in Working Capital .....	241	19	Transactions Between Respondent and Companies or		
Working Capital Information .....	245	20	Persons Affiliated With Respondent for Services		
Investments and Advances Affiliated Companies .....	310	22	Received or Provided .....	512	72
Investments in Common Stocks of Affiliated			Mileage Operated at Close of Year .....	700	74
Companies .....	310A	26	Mileage Owned but Not Operated by Respondent at		
Road and Equipment Property .....	330	28	Close of Year .....	701	75
Improvements on Leased Property .....	330A	30	Miles of Road at Close of Year — By States and		
Depreciation Base and Rates — Road and Equipment			Territories (Single Track) (For Other Than Switching and		
Owned and Used and Leased from Others .....	332	32	Terminal Companies) .....	702	76
Accumulated Depreciation — Road and Equipment			Changes During the Year .....	705	77
Owned and Used .....	335	33	Inventory of Equipment .....	710	80
Accrued Liability — Leased Property .....	339	34	Unit Cost of Equipment Installed During the Year .....	710S	86
Depreciation Base and Rates — Improvements to Road			Track and Traffic Conditions .....	720	87
and Equipment Leased from Others .....	340	35	Ties Laid in Replacement .....	721	88
Accumulated Depreciation — Improvements to Road and			Ties Laid in Additional Tracks and in New Lines and		
Equipment Leased from Others .....	342	36	Extensions .....	722	89
Depreciation Base and Rates — Road and Equipment			Rails Laid in Replacement .....	723	90
Leased to Others .....	350	38	Rails Laid in Additional Tracks and in New Lines and		
Accumulated Depreciation — Road and Equipment			Extensions .....	724	91
Leased to Others .....	351	39	Weight of Rail .....	725	91
Investment in Railroad Property Used in Transportation			Summary of Track Maintenance .....	726	92
Service (By Company) .....	352A	40	Deferred Maintenance — Tracks .....	728	92
Investment in Railway Property Used in Transportation			Consumption of Fuel by Motive-Power Units .....	750	94
Service (By Property Accounts) .....	352B	41	Railroad Operating Statistics .....	755	97
Capitalized Capital Leases .....	361	43	Verification .....		101
Railway Operating Expenses .....	410	45	Memoranda .....		102



Road Initials:

B&amp;M

Year 19 6/30/83

1

**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 organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date when 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 Robert W. Meserve and Benjamin H. Lacy, Trustees of Boston and Maine Corporation, Debtor (FINAL REPORT)

2. Date of incorporation \_\_\_\_\_

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 See page 4

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 Not applicable

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted \_\_\_\_\_  
(date)

☒ No annual report to stockholders is prepared.

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ \_\_\_\_ per share; first preferred, \$ \_\_\_\_ per share; second preferred, \$ \_\_\_\_ per share; debenture stock, \$ \_\_\_\_ 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 \_\_\_\_\_

3. Are voting rights proportional to holdings? \_\_\_\_\_. 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? \_\_\_\_\_. 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? \_\_\_\_\_. 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 \_\_\_\_\_

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. \_\_\_\_\_ votes, as of \_\_\_\_\_ (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. \_\_\_\_\_ 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, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stocks			
				Common (d)	PREFERRED		
Second (e)	First (f)						
1	SEE BASIS OF PRESENTATION ON PAGE 4.						2
2							3
3							4
4							5
5							6
6							7
7							8
8							9
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12							13
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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. \_\_\_\_\_  
votes cast.

11. Give the date of such meeting. \_\_\_\_\_

12. Give the place of such meeting. \_\_\_\_\_

**NOTES AND REMARKS****BASIS OF PRESENTATION**

The Boston and Maine Corporation (the Company), a wholly-owned subsidiary of Guilford Transportation Industries, Inc. (Guilford) was reorganized on June 30, 1983 and its Certificate of Incorporation was amended under the laws of the State of Delaware. The Company is the successor to Robert W. Meserve and Benjamin H. Lacy, Trustees of the Property of Boston and Maine Corporation, Debtor (the Debtor), a corporation in reorganization proceedings since March 12, 1970 under the provisions of Section 77 of the Bankruptcy Act. On June 30, 1983 the Trustees Plan of Reorganization was consummated and the concurrent acquisition by Guilford was effected. All shares of stock of the Debtor were cancelled and the Company issued 2,425,000 shares of Common Stock to Guilford as consideration for the purchase price.

This report constitutes the FINAL filing of the Trustees of the Property of the Boston and Maine Corporation, Debtor, and the amounts reported herein are the balances in the accounts of the respondent prior to the recording of the accounting entries made to reflect the reorganization and the acquisition.

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Page 2, Item 3 - Petition for reorganization of the Boston and Maine Corporation, a Delaware corporation, was filed under Section 77 of the Bankruptcy Act on March 12, 1970, in the United States District Court for the District of Massachusetts, Docket No. 70-250-F. Robert W. Meserve, Paul W. Cherington and Charles W. Bartlett were appointed Trustees by Order of the Court entered on April 24, 1970, and the appointments were ratified by the Interstate Commerce Commission in Finance Docket 26115 on May 11, 1970. Paul W. Cherington resigned as Trustee and the United States District Court for the District of Massachusetts accepted the resignation as of midnight December 20, 1971. Charles W. Bartlett resigned as Trustee and the United States District Court for the District of Massachusetts accepted the resignation as of midnight January 9, 1973. Benjamin H. Lacy was appointed a Trustee by Order of the Court entered on June 21, 1973 and the appointment was ratified by the Interstate Commerce Commission in Finance Docket 26115 on July 26, 1973.

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS**

(Dollars in Thousands)

				6/30/83	12/31/82		
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	1,663	(155)	1	
2		702	Temporary Cash Investments	2,502	4,795	-	
3		703	Special Deposits	705	981	3	
				Accounts Receivable			
4		704	-- Loan and Notes			4	
5		705	-- Interline and Other Balances	4,892	4,052	5	
6		706	-- Customers	5,483	6,142	6	
7		707	-- Other	7,380	6,119	7	
8		709, 708	-- Accrued Accounts Receivables	4,741	6,241	8	
9		708.5	-- Receivables from Affiliated Companies	19	24	9	
10		709.5	-- Less: Allowance for Uncollectible Accounts	1,311	1,311	10	
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	849	1,196	11	
12		712	Materials and Supplies	9,921	10,051	12	
13		713	Other Current Assets	697	689	13	
14			TOTAL CURRENT ASSETS	37,541	38,824	14	
				Other Assets			
15		715, 716, 717	Special Funds	52,522	52,592	15	
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	3,956	3,826	16	
17		722, 723	Other Investments and Advances	46	44	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)	4,927	4,952	19	
				\$ ).			
20		739, 741	Other Assets	4,141	4,146	20	
21		743	Other Deferred Debits	18,277	18,473	21	
22		744	Accumulated Deferred Income Tax Debits			22	
23			TOTAL OTHER ASSETS	83,869	84,033	23	
				Road and Equipment			
24		731, 732	Road (Schedules 330 and 330A)	109,129	109,175	24	
25	*		Equipment	49,164	49,383	25	
26			Unallocated Items	8,710	8,637	26	
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(48,230)	(47,289)	27	
28			Net Road and Equipment	118,773	119,906	28	
29	*		TOTAL ASSETS	240,183	242,763	29	

## NOTES AND REMARKS

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY**  
(Dollars in Thousands)

6/30/83      12/31/82

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	4,504	3,456	31
32		753	Audited Accounts and Wages	4,597	6,125	31
33		754	Other Accounts Payable	572	583	33
34		755, 756	Interest and Dividends Payable	83	107	34
35		757	Payables to Affiliated Companies			35
36		759	Accrued Accounts Payable	20,423	18,999	36
37		760, 761, 761.5, 762	Taxes Accrued	2,799	1,923	37
38		763	Other Current Liabilities	2,247	6,558	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	1,023	988	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>36,248</b>	<b>38,739</b>	40
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	27,397	27,397	41
42		766	Equipment Obligations	1,129	1,214	42
43		766.5	Capitalized Lease Obligations	7,558	7,998	43
44		768	Debt in Default	29,356	29,366	44
45		769	Accounts payable; Affiliated Companies	547	547	45
46		770.1, 770.2	Unamortized Debt Premium			46
47		781	Interest in Default	28,333	27,629	47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		785	Accumulated Deferred Income Tax Credits			49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	46,924	45,544	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>141,254</b>	<b>139,695</b>	51
<b>Shareholders' Equity</b>						
52		791, 792	Capital Stock: (Schedule 230)	9,583	9,583	52
53			Common Stock	879	879	53
54			Preferred Stock	8,704	8,704	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	100,355	100,355	56
<b>Retained Earnings:</b>						
57		797	Appropriated	1	1	57
58		798	Unappropriated (Schedule 220)	(47,258)	(45,610)	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	62,681	64,329	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>240,183</b>	<b>242,763</b>	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 \_\_\_\_\_ \$ 56,100

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 on Page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund \$ 1,200

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

(i) If funding is by insurance, give name of insuring company New England Mutual Life Insurance Co.

If funding is by trust agreement, list trustee(s)

Date of trust agreement or latest amendment

If respondent is affiliated in any way with the trustee(s), explain affiliation:

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

None

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

Yes \_\_\_\_\_ No **X**\_\_\_\_\_

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610).  
Yes      No **X**

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

5. (a) The amount of employer's contribution to employee stock ownership plans for the current year was \_\_\_\_\_.

(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 - Concluded

## (a) Changes in Valuation Accounts

		C st	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.)	Current Portfolio		"NONE"		N/A
as of / /	Noncurrent Portfolio			N/A	\$
(Previous Yr.)	Current Portfolio			N/A	N/A
as of / /	Noncurrent Portfolio			N/A	N/A

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

	Gains	Losses
Current	\$ _____	\$ _____
Noncurrent	_____	_____

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

Significant net realized and net unrealized gains and losses arising after date of the financial statements but prior to their 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.

## NOTES AND REMARKS

Page 6 Line 52 - In connection with settlement agreement reached with Bomaine Corporation in July 1977, the Trustees now hold the following outstanding capital stock of the Corporation:

Common, \$ 1 Par	851,168 Shares
Preferred, \$100 Par	74,652 "
	<u>925,820</u> "

Page 7, 3(a) - All monies are deposited to an immediate Participation Guarantee contract with New England Mutual Life Insurance Company. The pension fund assets are accounted for by New England Mutual Life Insurance Company. The Boston and Maine Corporation is funding the plan by payment of normal cost plus amortization of past service cost over a 40-year period which began in 1976. Costs have been computed on a basis consistent with that of the prior year and charged to appropriate operating expenses.

**205. RESTATEMENT OF THE RESULTS OF OPERATIONS UNDER DEPRECIATION ACCOUNTING**  
(Dollars in Thousands)

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$	\$	\$	\$	1
	Adjustments:					
2	- Retirement Costs Expensed					2
3	- Maintenance Expense Capitalized					3
4	+ Track Depreciation Expense					4
5	Revised Railway Operating Expenses Under Depreciation Accounting					5
6	Revised Net Revenue From Railway Operations					6
7	Adjustment for Deferred Income Taxes					7
8	Revised Net Income (Loss)					8
9	Revised Net Railway Operating Income					9

"NOT APPLICABLE FOR JUNE 30, 1983 FILING -  
SEE DECEMBER 31, 1983 FILING"

**205A. RESTATEMENT OF RETAINED EARNINGS UNDER DEPRECIATION ACCOUNTING**  
(Dollars in Thousands)

10	Original Retained Earnings 12/31/____					10
11	Adjustment to Restate Property Prior To 1/1/79					11
12	Restated Retained Earnings					12
	Adjustments:					
13	+ Retirement Costs Expensed					13
14	+ Maintenance Expense					14
15	- Track Depreciation Expense					15
16	Adjustment for Deferred Income Taxes					16
17	Revised Retained Earnings 12/31/____					17

"NOT APPLICABLE FOR JUNE 30, 1983 FILING -  
SEE DECEMBER 31, 1983 FILING"

**205B. RESTATEMENT OF ROAD AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION ACCOUNTS**  
(Dollars in Thousands)

18	Original Road and Equipment	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"				18
19	Adjustment					19
20	Revised Road and Equipment					20
21	Original Accumulated Depreciation and Amortization					21
22	Adjustment					22
23	Revised Accumulated Depreciation and Amortization					23
24	Original Net Road and Equipment					24
25	Adjustment					25
26	Revised Net Road and Equipment					26



**2050. SUMMARY OF TRACK OPERATING EXPENSE**  
(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	
1		Ties Running (12)	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -				1
2		1979	SEE DECEMBER 31, 1983 FILING"				2
3		1980					3
4		1981					4
5		1982					5
6		Ties Switching (13)					6
7		1979					7
8		1980					8
9		1981					9
10		1982					10
11		Rail and Other Track Material Running (14)					11
12		1979					12
13		1980					13
14		1981					14
15		1982					15
16		Rail and Other Track Material Switching (15)					16
17		1979					17
18		1980					18
19		1981					19
20		1982					20
21		Ballast Running (16)					21
22		1979					22
23		1980					23
24		1981					24
25		1982					25
26		Ballast Switching (17)					26
27		1979					27
28		1980					28
29		1981					29
30		1982					30

# 205C. SUMMARY OF TRACK OPERATING EXPENSE — CONCLUDED

(Dollars in Thousands)

State the summary of track operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

Line No.	Cross Check	Name of Railway Operating Expense Account (a)	Freight				Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	
31		Depreciation Running (136)	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"				31
32		1979					32
33		1980					33
34		1981					34
35		1982					35
36		Depreciation Switching (137)					36
37		1979					37
38		1980					38
39		1981					39
40		1982					40
41		Depreciation Other (138)					41
42		1979					42
43		1980					43
44		1981					44
45		1982					45

Road Initials:

B&amp;M

Year 19 6/30/83

**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 12.

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 for Account No. 513 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 49 plus 50 plus 51, column (b)  
Line 52, column (b)

Line 14, column (b)  
Line 14, column (d)  
Line 14, column (e)

**Schedule 210**

= Line 64, column (b)  
= Line 65, column (b)  
= Line 66, column (b)

**Schedule 410**

= Line 620, column (h)  
= Line 620, column (f)  
= Line 620, column (g)

**6 Months****Ended 6/30/83**

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	55,749		55,749		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	356		356		4
5		(105) Water Transfers					5
6		(106) Demurrage	540		540		6
7		(110) Incidental	1,530		1,530		7
8		(121) Joint Facility-Credit	6		6		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	58,181		58,181		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	58,181		58,181		13
14	*	(531) Railway operating expenses	60,539		60,539		14
15	*	<b>Net revenue from railway operations</b>	(2,358)		(2,358)		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	102				16
17		(510) Miscellaneous rent income	144				17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)					19
20		(514) Interest Income	149				20
21		(516) Income from sinking and other funds	2,228				21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	109				24
		<b>Income from affiliated companies</b>					
25		(513) Dividends (equity method)	74				25
26		Equity in undistributed earnings (losses)	151				26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	2,957				27
28		<b>TOTAL INCOME (lines 15, 27)</b>	599				27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	90				29
30		(535) Taxes on property used in other than carrier operations	31				30
31		(543) Miscellaneous rent expense					31
32		(544) Miscellaneous taxes					32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	627				36
37		(553) Uncollectible accounts					37
38		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)</b>	748				38
39		<b>Income available for fixed charges Lines 28, 38)</b>	(149)				39

"NOT APPLICABLE - SEE DECEMBER 1982 FILING"



210. RESULTS OF OPERATIONS-Continued (Dollars in Thousands)					
6 Months Ended 6/30/83					
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
		<b>FIXED CHARGES</b>			
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	795		40
41		(b) Interest in default	327		41
42		(547) Interest on unfunded debt			42
43		(548) Amortization of discount on funded debt			43
44		<b>TOTAL FIXED CHARGES (lines 40-43)</b>	<b>1,122</b>		44
45		Income after fixed charges (lines 39, 44)	(1,271)		45
		<b>OTHER DEDUCTIONS</b>			
		(546) Interest on funded debt:			
46		(c) Contingent interest	377		46
		<b>UNUSUAL OR INFREQUENT ITEMS</b>			
47		(555) Unusual or infrequent items (debit) credit	(1,648)		47
48		Income (Loss) from continuing operations (before income taxes)	(1,648)		48
		<b>PROVISIONS FOR INCOME TAXES</b>			
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes			49
50	*	State income taxes			50
51	*	Other income taxes			51
52	*	(557) Provision for deferred taxes			52
53		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)</b>			53
54	*	Income from continuing operations	(1,648)		54
		<b>DISCONTINUED OPERATIONS</b>			
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			56
57		Income before extraordinary items	(1,648)		56
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		<b>TOTAL EXTRAORDINARY ITEMS (lines 58-60)</b>			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )			62
63	*	Net income (Loss)	(1,648)		63
		Reconciliation of net railway operating income (NROI)			
64	*	Net revenues from railway operations	(2,358)		64
65	*	(556) Income taxes on ordinary income ( - )			65
66	*	(557) Provision for deferred income taxes ( - )			66
67		Income from lease of road and equipment ( + )			67
68		Rent for leased roads and equipment ( + )	149		68
69		Net railway operating income (loss)	(2,209)		69

"NOT APPLICABLE - SEE DECEMBER 1982 FILING"

## NOTES AND REMARKS FOR SCHEDULES 210 and 220

**228. 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 62, column (b), Schedule 210.

6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item (a)	Retained earnings - Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances of beginning of year	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -	\$	1
2		(601.5) Prior period adjustments to beginning retained earnings	SEE DECEMBER 31, 1983 FILING"		2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income			3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		<b>TOTAL</b>			6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			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 <sup>1</sup>			12
13		<b>TOTAL</b>			13
14		Net increase (decrease) during year (Line 6 minus line 13)			14
15		Balances at close of year (Lines 1, 2 and 14)			15
16		Balances from line 15(c)		N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year		N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of Year \$ _____			21
		<b>REMARKS</b>			
		Amount of assigned Federal income tax consequences:			
22		Account 606		N/A	22
23		Account 616		N/A	23

<sup>1</sup>If any dividends have not been declared on cumulative preferred stock, give cumulative undeclared dividends at beginning of year and end of year.



### 230. CAPITAL STOCK

#### PART I. CAPITAL STOCK (Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -						1
2			SEE DECEMBER 31, 1983 FILING"						2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL								10

#### PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR (Dollars in Thousands)

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year								11
12	Capital Stock Sold <sup>1</sup>								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Stock Dividends								15
16	Balance at close of year								16

<sup>1</sup>By footnote on page 17 state the purpose of the issue and authority.

**240. STATEMENT OF CHANGES IN FINANCIAL POSITION**

(Dollars in Thousands)

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets of financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for investment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

**1. Cross-checks****Schedule 240****Schedule 210**

Line 1, column B = Line 54, column B

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>SOURCES OF WORKING CAPITAL</b>			
1	*	Working capital provided by operations:			1
		Income (loss) from continuing operations			
2		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			2
3		Loss (gain) on sale or disposal of tangible property			3
4		Depreciation and amortization expenses			4
5		Net increase (decrease) in deferred income taxes			5
6		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year			6
7		Net increase (decrease) in noncurrent portion of estimated liabilities			7
8		Other (specify):			8
9					9
10		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -			10
11		SEE DECEMBER 31, 1983 FILING"			11
12					12
		<b>TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS</b>			
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14					14
		<b>TOTAL WORKING CAPITAL FROM OPERATIONS</b>			
15		Working capital from sources other than operating:			15
16		Proceeds from issuance of long-term liabilities			16
17		Proceeds from sale/disposition of carrier operating property			17
18		Proceeds from sale/disposition of other tangible property			18
19		Proceeds from sale/repayment of investments advances			19
20		Net decrease in sinking and other special funds			20
21		Proceeds from issue of capital stock			21
22		Other (specify):			22
23					23
24					24
25					25
26					26
		<b>TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING</b>			
27					27
		<b>TOTAL SOURCES OF WORKING CAPITAL</b>			

**240. STATEMENT OF CHANGES IN FINANCIAL POSITION-Concluded**  
(Dollars in Thousands)

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>APPLICATION OF WORKING CAPITAL</b>			
28		Amount paid to acquire/retire long-term liabilities			28
29		Cash dividends declared			29
30		Purchase price of carrier operating property			30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances			32
33		Net increase in sinking or other special funds			33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36					36
37					37
38		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -			38
39		SEE DECEMBER 31, 1983 FILING"			39
40					40
41					41
42					42
43					43
44		<b>TOTAL APPLICATION OF WORKING CAPITAL</b>			44
45		Net increase (decrease) in working capital			45

**NOTES AND REMARKS**



**241. CHANGES IN WORKING CAPITAL**

Compute the net changes in each element of working capital  
(Dollars in Thousands)

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)	Line No.
1	Cash and temporary investments	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -"			1
2	Net receivables	SEE DECEMBER 31, 1983 FILING"			2
3	Prepayments				3
4	Materials and supplies				4
5	Other current assets not included above				5
6	Notes payable and matured obligations				6
7	Accounts payable				7
8	Current equipment obligations and other debt				8
9	Other current liabilities not included above				9
10	Net increase (decrease) in working capital				10

**NOTES AND REMARKS**

**245. WORKING CAPITAL**

(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.

2. Carry out calculation of lines 8, 9, 10, 20, 21, and 22 to two decimal places.

**"NOT APPLICABLE FOR JUNE 30, 1983 FILING -  
SEE DECEMBER 31, 1983 FILING"**

Line No.	Item (a)	Source	Amount (b)	Line No.
	<b>CURRENT OPERATING ASSETS</b>			
1	Interline and Other Balances (705)	Schedule 200, line 5, column b		1
2	Customers (706)	Schedule 200, line 6, column b		2
3	Other (707)	Note A		3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3		4
	<b>OPERATING REVENUE</b>			
5	Railway Operating Revenue	Schedule 210, line 13, column b		5
6	Rent Income	Note B		6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6		7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days		8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8		9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days		10
	<b>CURRENT OPERATING LIABILITIES</b>			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b		11
12	Audited Accounts and Wages Payable (753)	Note A		12
13	Accounts Payable—Other (754)	Note A		13
14	Other Taxes Accrued (761.5)	Note A		14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14		15
	<b>OPERATING EXPENSES</b>			
16	Railway Operating Expenses	Schedule 210, line 14, column b		16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h		17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17		18
19	Average Daily Expenditures	line 18 ÷ 360 days		19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 ÷ line 19		20
21	Days of Working Capital Required	line 10 - line 20 (Note C)		21
22	Cash Working Capital Required	line 22 × line 19		22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b		23
24	Cash Working Capital Allowed	Lesser line 22 and line 23		24
	<b>MATERIALS AND SUPPLIES</b>			
25	Total Material and Supplies (712)	Note A		25
26	Scrap and Obsolete Material included in Acct. 712	Note A		26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26		27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27		28

Notes: (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, 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.

## 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. 72: "Investments and advances; affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

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

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

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

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

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

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

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

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

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

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

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



## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds"; 716, "Capital Funds"; 721, "Investments and Advances Affiliated Companies"; and 717, "Other Funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

4. Give totals for each class and for each subclass and a grand total for each account.

5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19\_\_\_\_ to 19\_\_\_\_." Abbreviations in common use in standard financial publications may

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1				"NOT APPLICABLE FOR JUNE 30, 1983 FILING -		1
2				SEE DECEMBER 31, 1983 FILING"		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
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30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued**

(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
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29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
(a)	(b)	(c)	(d)	(e)		
1				"NOT APPLICABLE FOR JUNE 30, 1983 FILING -		1
2				SEE DECEMBER 31, 1983 FILING"		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
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29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40



**310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded**  
(Dollars in Thousands)

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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16								16
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31								31
32								32
33								33
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36								36
37								37
38								38
39								39
40								40

**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.
1	Carriers: (List specifics for each company)							1
2	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"							2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
	Noncarrier (List specifics for each company)							
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

**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A**

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. If the amount in Account 732 for road or for equipment is less than 5% of the amount in Account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b), and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

**NOTES AND REMARKS**



**330. ROAD AND EQUIPMENT PROPERTY**  
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"			1
2		(3) Grading				2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts				5
6		(7) Elevated structures				6
7		(8) Ties				7
8		(9) Rail and other track material				8
9		(11) Ballast				9
10		(13) Fences, snowsheds, and signs				10
11		(16) Station and office buildings				11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses				15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems				20
21		(27) Signals and interlockers				21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction				26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD				30
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		TOTAL EXPENDITURES FOR EQUIPMENT				38
39		(76) Interest during construction				39
40		TOTAL				40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL				43

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

Line No.	Cross Check	Expenditures for additions and betterments 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
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						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41	*					41
42						42
43						43
44						44
45						45
46						46
47						47
48						48

## 330A. IMPROVEMENTS ON LEASED PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"			1
2		(3) Grading				2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts				5
6		(7) Elevated structures				6
7		(8) Ties				7
8		(9) Rail and other track material				8
9		(11) Ballast				9
10		(13) Fences, snowsheds, and signs				10
11		(16) Station and office buildings				11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses				15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems				20
21		(27) Signals and interlockers				21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction				26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD				30
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		TOTAL EXPENDITURES FOR EQUIPMENT				38
39		(76) Interest during construction				39
40		TOTAL				40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL				43



**330A. IMPROVEMENTS ON LEASED PROPERTY - Continued**  
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments 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
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
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28						28
29						29
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31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48

## 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 38 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 the rents therefor 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 should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to property, used but not owned, when the rent therefor is not 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. 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.

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1/83 At beginning of year (b)	6-30-83 At close of year (c)		1/1/83 At beginning of year (e)	6/30/83 At close of year (f)		
		ROAD						
1	(3) Grading	19,144	19,160	.15	3,973	3,973	.07	
2	(4) Other, right-of-way expenditures	18	18	2.00	4	4	.94	2
3	(5) Tunnels and subways	5,545	5,545	.15				3
4	(6) Bridges, trestles, and culverts	15,122	15,122	1.18	1,389	1,389	1.30	4
5	(7) Elevated structures							5
6	(8) Ties *	4,449	4,449	* 3.00				6
7	(9) Rail and other track material *	12,324	12,332	* 1.66				7
8	(11) Ballast *	7,751	7,739	* 5.00				8
9	(13) Fences, snow sheds, and signs	745	745	2.00	125	125	2.59	9
10	(16) Station and office buildings	2,518	2,536	2.17	53	53	1.64	10
11	(17) Roadway building	185	185	1.79	13	13	2.08	11
12	(18) Water stations				1	1	2.60	12
13	(19) Fuel stations	328	328	2.83				13
14	(20) Shops and enginehouses	704	704	2.38	21	21	1.56	14
15	(22) Storage warehouses							15
16	(23) Wharves and docks							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	1,414	1,415	1.65				18
19	(26) Communication systems	753	969	2.57	9	9	2.00	19
20	(27) Signals and interlockers	8,680	8,727	3.34				20
21	(29) Power plants	53	53	3.13				21
22	(31) Power-transmission systems	209	209	3.17				22
23	(35) Miscellaneous structures							23
24	(37) Roadway machines	3,267	2,915	7.50				24
25	(39) Public improvements—Construction	2,337	2,337	1.70	97	97	1.54	25
26	(44) Shop machinery	66	66	3.56	9	9	2.61	26
27	(45) Power-plant machinery	148	148	4.00	5	5	2.80	27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	85,760	85,702	* 1.65	5,699	5,699	.47	30
	EQUIPMENT							
31	(52) Locomotives	30,018	30,018	6.73				31
32	(53) Freight-train cars	16,825	16,690	3.49				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	160	157					34
35	(56) Floating equipment							35
36	(57) Work equipment	1,036	1,000	2.87				36
37	(58) Miscellaneous equipment	617	571	10.00				37
38	TOTAL EQUIPMENT	48,656	48,436	4.81				38
39	GRAND TOTAL	134,416	134,138		5,699	5,699		39

\* Estimated and New

## 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 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent).

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 35.

Line No.	Cross Check	Account (a)	1/1/83 Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		6/30/83 Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading	778	14				792	1
2		(4) Other, right-of-way expenditures	14					14	2
3		(5) Tunnels and subways	182	4				186	3
4		(6) Bridges, trestles, and culverts	5,220	87				5,307	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	319	7				326	9
10		(16) Station and office buildings	(2,878)	27				(2,851)	10
11		(17) Roadway buildings	(45)	2				(43)	11
12		(18) Water stations	4					4	12
13		(19) Fuel stations	144	5				149	13
14		(20) Shops and enginehouses	(1,728)	8				(1,720)	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	248	12				260	18
19		(26) Communication systems	150	13				163	19
20		(27) Signals and interlockers	1,948	144				2,092	20
21		(29) Power plants	(26)	1				(25)	21
22		(31) Power-transmission systems	(168)	3				(165)	22
23		(35) Miscellaneous structures	36					36	23
24		(37) Roadway machines	1,380	212		325		1,267	24
25		(39) Public improvements—Construction	34	19				53	25
26		(44) Shop machinery*	(241)	1				(240)	26
27		(45) Power-plant machinery*	(234)	3				(231)	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>	<b>5,137</b>	<b>562</b>		<b>325</b>		<b>5,374</b>	<b>30</b>
		<b>EQUIPMENT</b>							
31		(52) Locomotives	24,767	373				25,140	31
32		(53) Freight-train cars	11,813	301		126		11,988	32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment	1,244			(10)		1,254	34
35		(56) Floating equipment							35
36		(57) Work equipment	681	14		29		666	36
37		(58) Miscellaneous equipment	321	29		28		322	37
38		Amortization Adjustments							38
39		<b>TOTAL EQUIPMENT</b>	<b>38,826</b>	<b>717</b>		<b>173</b>		<b>39,370</b>	<b>39</b>
40		<b>GRAND TOTAL</b>	<b>43,963</b>	<b>1,279</b>		<b>498</b>		<b>44,744</b>	<b>40</b>

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



**339. ACCRUED LIABILITY—LEASED PROPERTY**

(Dollars in Thousands)

1. Disclose the required information relating to credits and debits of Account 772, "Accrued Liability Leased Property," during the year concerning road and equipment leased from others.

2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.

3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.

4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to Account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses, and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Cross Check	Account (a)	1/1/83 Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		6/30/83 Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading	109	2				111	1
2		(4) Other, right-of-way expenditures	1					1	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	477	9				486	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	64	1				65	9
10		(16) Station and office buildings	(49)					(49)	10
11		(17) Roadway buildings	8					8	11
12		(18) Water stations	(2)					(2)	12
13		(19) Fuel stations	15					15	13
14		(20) Shops and enginehouses	64					64	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	5					5	19
20		(27) Signals and interlockers	1					1	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	26	1				27	25
26		(44) Shop machinery*	20					20	26
27		(45) Power-plant machinery*	2					2	27
28		All other road accounts	494					494	28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>	<b>1,235</b>	<b>13</b>				<b>1,248</b>	<b>30</b>
		<b>EQUIPMENT</b>							
31		(52) Locomotives	108					108	31
32		(53) Freight-train cars	146					146	32
33		(54) Passenger-train cars	70					70	33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment	4					4	36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		<b>TOTAL EQUIPMENT</b>	<b>328</b>					<b>328</b>	<b>39</b>
40		<b>GRAND TOTAL</b>	<b>1,563</b>	<b>13</b>				<b>1,576</b>	<b>40</b>

\* To be reported with equipment expenses rather than M&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 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. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		1/1/83 At beginning of year (b)	6/30/83 At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading	2,026	2,026	% .17.	1
2	(4) Other, right-of-way expenditures	1	1	.80	2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	2,677	2,677	1.35	4
5	(7) Elevated structures				5
6	(8) Ties *	1,323	1,323	# 3.00	6
7	(9) Rai <sup>1</sup> and other track material *	4,997	4,997	# 1.66	7
8	(11) Ballast *	1,967	1,967	# 5.00	8
9	(13) Fences, snow sheds, and signs	9	9	2.78	9
10	(16) Station and office buildings	396	396	1.94	10
11	(17) Roadway buildings	10	10	2.05	11
12	(18) Water stations	33	33	2.32	12
13	(19) Fuel stations	147	147	3.58	13
14	(20) Shops and enginehouses	1,081	1,081	1.54	14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals	14	14	1.67	18
19	(26) Communication systems	20	20	1.73	19
20	(27) Signals and interlockers	4,403	4,403	3.23	20
21	(29) Power plants	12	12	1.91	21
22	(31) Power-transmission systems	84	84	3.76	22
23	(35) Miscellaneous structures	5	5	3.00	23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction	245	245	1.73	25
26	(44) Shop machinery*	259	259	2.69	26
27	(45) Power-plant machinery*	49	49	2.80	27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>	<b>19,758</b>	<b>19,758</b>	# 2.29	30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	<b>TOTAL EQUIPMENT</b>				39
40	<b>GRAND TOTAL</b>	<b>19,758</b>	<b>19,758</b>		40

\* To be reported with equipment expense rather than M&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. 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.

Line No.	Cross Check	Account  (a)	1-1-83	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		6-30-83	List No.
			Balance at beginning of year (b)	Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)	Balance at close of year (g)	
		ROAD							
1		(3) Grading	51	2				53	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	1,340	18				1,358	4
5		(7) Elevated structures							5
6		(8) Ties	34	17				51	6
7		(9) Rail and other track material	35	17				52	7
8		(11) Ballast	19	10				29	8
9		(13) Fences, snow sheds, and signs	23					23	9
10		(16) Station and office buildings	151	4				155	10
11		(17) Roadway buildings	33					33	11
12		(18) Water stations	60					60	12
13		(19) Fuel stations	131	3				134	13
14		(20) Shops and enginehouses	403	9				412	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	8					8	18
19		(26) Communication systems	4					4	19
20		(27) Signals and interlockers	359	72				431	20
21		(29) Power plants	7					7	21
22		(31) Power-transmission systems	97	2				99	22
23		(35) Miscellaneous structures	3					3	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	107	2				109	25
26		(44) Shop machinery*	134	3				137	26
27		(45) Power-plant machinery*	60	1				61	27
28		All other road accounts	** 55					55	28
29		TOTAL ROAD	3,114	160				3,274	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		TOTAL EQUIPMENT							37
38		GRAND TOTAL	3,114	160				3,274	38

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

\*\* Restated Part to Accounts 8, 9 and 11.



Road Initials: **B&M**

Year 19 6/30/83

37

**NOTES AND REMARKS FOR SCHEDULE 342**

**350. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS**

(Dollars in Thousands)

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 37 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.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading	<b>"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"</b>			1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	<b>TOTAL ROAD</b>				29
	<b>EQUIPMENT</b>				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	<b>TOTAL EQUIPMENT</b>				37
38	<b>GRAND TOTAL</b>				38

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

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 others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading	<b>"NOT APPLICABLE FOR JUNE 30, 1983 FILING — SEE DECEMBER 31, 1983 FILING"</b>						1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
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		<b>TOTAL EQUIPMENT</b>							37
38		<b>GRAND TOTAL</b>							38



**352A. INVESTMENT IN RAIL ROAD 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 or 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 of 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 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 a total for each class of company. 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, and switching and terminal companies should report the miles of all tracks owned.

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 shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent 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 owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -				1
2		SEE DECEMBER 31, 1982 FILING"				2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL				31

**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 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 43 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 the 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 35 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 in 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 printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	<b>"NOT APPLICABLE FOR JUNE 30, 1983 FILING -</b>				1
2		(3) Grading	<b>SEE DECEMBER 31, 1983 FILING"</b>				2
3		(4) Other, right-of-way expenditures					3
4		(5) Tunnels and subways					4
5		(6) Bridges, trestles, and culverts					5
6		(7) Elevated structures					6
7		(8) Ties					7
8		(9) Rail and other track material					8
9		(11) Ballast					9
10		(13) Fences, snow sheds, and signs					10
11		(16) Station and office buildings					11
12		(17) Roadway buildings					12
13		(18) Water stations					13
14		(19) Fuel stations					14
15		(20) Shops and enginehouses					15
16		(22) Storage warehouses					16
17		(23) Wharves and docks					17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals					19
20		(26) Communication systems					20
21		(27) Signals and interlockers					21
22		(29) Power plants					22
23		(31) Power-transmission systems					23
24		(35) Miscellaneous structures					24
25		(37) Roadway machines					25
26		(39) Public improvements—Construction					26
27		(44) Shop machinery					27
28		(45) Power-plant machinery					28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		Total expenditures for road					31
32		(52) Locomotives					32
33		(53) Freight-train cars					33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment					36
37		(57) Work equipment					37
38		(58) Miscellaneous equipment					38
39		Total expenditures for equipment					39
40		(76) Interest during construction					40
41		(80) Other elements of investment					41
42		(90) Construction work in progress					42
43		GRAND TOTAL					43

**GENERAL INSTRUCTIONS AND DEFINITIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 361****A. General Instructions**

Disclose the required information concerning the respondent's leases, in Schedule 361, Parts I, II, and III.

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

**B. Definitions**

(1) **Capital Leases** are those leases which meet one or more of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the property.
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor at the inception of the lease less any related investment tax credit retained by the lessor.

(2) **Operating leases** are those leases which do not meet any of the four criteria pertaining to capital leases.

(3) **Minimum lease payments** are the payments that the lessee is obligated to make or can be required to make in connection with the leased property. Executory costs such as insurance, maintenance and taxes in connection with the leased property shall be excluded from minimum lease payments.

(4) **Present value minimum lease payments** are lease payments that the lessee is obligated to make or can be required to make, exclusive of executory cost. Moreover, these payments are reduced by amounts representing interest, calculated at the companies' incremental borrowing rate or the implicit rate computed by the lessor.

(5) **Noncancelable lease/sublease** is one that has an initial or remaining term of one year or more and is noncancelable, or is cancelable only upon the occurrence of some remote contingency or upon the payment of a substantial penalty.

(6) **Contingent rentals**, for the purposes of this report, are rentals paid during the reporting year which depend on some factor other than the passage of time such as rentals based on usage or sales.



### 361. CAPITALIZED CAPITAL LEASES

(Dollars in Thousands)

#### PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An explanation indicating how the rate of interest was derived for computing present value shall be included.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)	Line No.
1	Lease payments								1
	Less executory costs	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"							
2	- Taxes								2
3	- Maintenance								3
4	- Insurance								4
5	- Other								5
6	TOTAL EXECUTORY COSTS (2-5)								6
7	Minimum lease payments (1, 6)								7
8	Less amount representing interest								8
9	Present value of minimum lease payments (line 7, 8)								9

#### PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

Complete this part if gross rental expense in the most recent reporting year exceeds 1 percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from subleases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Line No.
10	Present value of minimum lease payments from Part I above		10
11	Contingent rentals		11
12	Minimum noncancelable sublease rentals		12
13	Net rental expense		13

#### PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

Complete this part only if the present values of the minimum lease commitments are more than 5 percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of properties presented. Subtract amounts representing the accumulated amortization to derive at "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value		Line No.
		Current year (b)	Prior year (c)	
14	Structures			14
15	Revenue equipment			15
16	Shop and garage equipment			16
17	Service cars and equipment			17
18	Noncarrier operating property			18
19	Other (Specify)			19
20				20
21	Gross capitalized assets			21
22	Less accumulated amortization			22
23	Net capitalized lease assets			23

## 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
Add lines 136 thru 138, column (f)	=	Line 35, column (b)
Add lines 148 thru 150, column (e) (equal to or greater than)	=	Line 35, column (c)
Add lines 118 thru 120, column (f), minus lines 121 thru 123, column (f) plus lines 130 thru 132, column (f) minus lines 133 thru 135, column (f)	=	Line 35, column (d)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207 minus 208, column (f) plus 211 minus 212, column (f)	=	Line 5 plus 38, column (g)
Line 226 minus 227, column (f)	=	Lines 24 plus 39, column (g)
Line 311 minus line 312, plus	=	Lines 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (g)
Line 315 minus line 316, column (f)		PLUS
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 218, column (e) (equal to or greater than)	=	Line 5 plus 38, column (f)
Line 237, column (e) (equal to or greater than)	=	Line 24 plus 39, column (f)
Line 322, column (e) (equal to or greater than)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (f)
Line 213, column (f)	=	Line 5 plus 38, columns (c) and (d)
Line 232, column (f)	=	Line 24 plus 39, columns (c) and (d)
Line 317, column (f)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, columns (c) and (d)
Line 202 plus 203 minus 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))	=	Line 5 plus 38, column (b)
Line 221 plus 222 minus 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))	=	Line 24 plus 39, column (b)
Add lines 302 thru 307 minus 320, column (f) (variance cannot exceed lines 320, column (f))	=	Add 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)

# 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 (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)			
		<b>WAY AND STRUCTURES</b>								
		<b>ADMINISTRATION</b>								
1		Track	637	254	107	15	1,013		1,013	1
2		Bridge and Building	182	9	15	6	212		212	2
3		Signal	170	65	10	8	253		253	3
4		Communication	34	3		4	41		41	4
5		Other	113	50	42	4	209		209	5
		<b>REPAIR AND MAINTENANCE</b>								
6		Roadway - Running	311	2	(43)	1	271		271	6
7		Roadway - Switching								7
8		Tunnels and Subways - Running	7				7		7	8
9		Tunnels and Subways - Switching								9
10		Bridges and Culverts - Running	(97)	18	1		(78)		(78)	10
11		Bridges and Culverts - Switching		29			29		29	11
12		Ties - Running	355	117	2	6	480		480	12
13		Ties - Switching		36			36		36	13
14		Rail and other track material - Running	437	143	2	8	590		590	14
15		Rail and other track material - Switching	68	18		1	87		87	15
16		Ballast - Running	453	154	3	8	618		618	16
17		Ballast - Switching	27	9			36		36	17
18		Road Property Damaged - Running	180	2	16		198		198	18
19		Road Property Damaged - Switching		1			1		1	19
20		Road Property Damaged - Other	6		(4)		2		2	20
21		Signals and Interlockers - Running	407	(25)	(12)		370		370	21
22		Signals and Interlockers - Switching	41	3	1		45		45	22
23		Communications Systems	103	42	1		146		146	23
24		Power Systems	72	16	2		90		90	24
25		Highway Grade Crossings - Running	80	13	1		94		94	25
26		Highway Grade Crossings - Switching								26
27		Station and Office Buildings	153	26	31		210		210	27
28		Shop Buildings - Locomotives	171	11	10		192		192	28
29		Shop Buildings - Freight Cars	36		1		37	N/A	37	29
30		Shop Buildings - Other Equipment		1			1		1	30



**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)			
		<b>REPAIR AND MAINTENANCE - Continued</b>								
101		Locomotive Servicing Facilities	56		4		60		60	101
102		Miscellaneous Buildings and Structures	78	10			88		88	102
103		Coal Terminals						N/A		103
104		Ore Terminals						N/A		104
105		Other Marine Terminals						N/A		105
106		TOFC/COFC - Terminals			1		1	N/A	1	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	5		1		6	N/A	6	108
109		Roadway Machines	160	197	46	3	406		406	109
110		Small Tools and Supplies		205	3		208		208	110
111		Snow Removal	264	10	8		282		282	111
112		Fringe Benefits - Running	N/A	N/A	N/A	(152)	(152)		(152)	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	238	238		238	113
114		Fringe Benefits - Other	N/A	N/A	N/A	1,447	1,447		1,447	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	238	238		238	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A					116
117		Casualties and Insurance - Other	N/A	N/A	N/A					117
118	*	Lease Rentals - Debit - Running	N/A	N/A	107	N/A	107		107	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	11	N/A	11		11	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	345	N/A	345		345	120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	123
124		Joint Facility Rent - Debit - Running	N/A	N/A		N/A				124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A		N/A				126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	129
130	*	Other Rents - Debit - Running	N/A	N/A	13	N/A	13		13	130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A	36	N/A	36		36	132
133	*	Other Rents - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	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	( )	( )	( )	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	( 1 )	N/A	( 1 )	( )	( 1 )	135
136	*	Depreciation - Running	N/A	N/A	N/A	415	415		415	136
137	*	Depreciation - Switching	N/A	N/A	N/A	6	6		6	137
138	*	Depreciation - Other	N/A	N/A	N/A	306	306		306	138
139		Joint Facility - Debit - Running	N/A	N/A	182	N/A	182		182	139
140		Joint Facility - Debit - Switching	N/A	N/A	483	N/A	483		483	140
141		Joint Facility - Debit - Other	N/A	N/A		N/A				141
142		Joint Facility - [Credit] - Running	N/A	N/A	( 204 )	N/A	( 204 )	( )	( 204 )	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	( 1 )	N/A	( 1 )	( )	( 1 )	143
144		Joint Facility - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	144
145		Dismantling Retired Road Property - Running	12				12		12	145
146		Dismantling Retired Road Property - Switching			16		16		16	146
147		Dismantling Retired Road Property - Other								147
148	*	Other - Running								148
149	*	Other - Switching								149
150	*	Other - Other								150
151		TOTAL WAY AND STRUCTURES	4,521	1,419	1,236	2,562	9,738		9,738	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	254	12	38	7	311		311	201
202	*	Repair and Maintenance	1,534	1,270	142	6	2,952		2,952	202
203	*	Machinery Repair	18				18		18	203
204		Equipment Damaged								204
205		Fringe Benefits	N/A	N/A	N/A	988	988		988	205
206		Other Casualties and Insurance	N/A	N/A	N/A	246	246		246	206
207	*	Lease Rentals - Debit	N/A	N/A		N/A				207
208	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	210
211	*	Other Rents - Debit	N/A	N/A	47	N/A	47		47	211
212	*	Other Rents - [Credit]	N/A	N/A	( 75 )	N/A	( 75 )	( )	( 75 )	212
213	*	Depreciation	N/A	N/A	N/A	373	373		373	213
214		Joint Facility - Debit	N/A	N/A	24	N/A	24		24	214
215		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	216

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - Continued								217
218	*	Dismantling Retired Property								218
219		Other	5				5		5	219
220		TOTAL LOCOMOTIVES	1,811	1,282	176	1,620	4,889		4,889	220
221		FREIGHT CARS								221
222	*	Administration	212	2		17	231	N/A	231	222
223	*	Repair and Maintenance	864	1,014	490	3	2,371	N/A	2,371	223
224	*	Machinery Repair	7				7	N/A	7	224
225		Equipment Damaged	1		902		903	N/A	903	225
226		Fringe Benefits	N/A	N/A	N/A	591	591	N/A	591	226
227		Other Casualties and Insurance	N/A	N/A	N/A	27	27	N/A	27	227
228	*	Lease Rentals - Debit	N/A	N/A	2,463	N/A	2,463	N/A	2,463	228
229	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	229
230		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		230
231		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	231
232	*	Other Rents - Debit	N/A	N/A	8,388	N/A	8,388	N/A	8,388	232
233	*	Other Rents - [Credit]	N/A	N/A	( 2,665 )	N/A	( 2,665 )	N/A	( 2,665 )	233
234	*	Depreciation	N/A	N/A	N/A	301	301	N/A	301	234
235		Joint Facility - Debit	N/A	N/A	43	N/A	43	N/A	43	235
236		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	236
237	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 1,248 )	N/A	( 1,248 )	N/A	( 1,248 )	237
238		Dismantling Retired Property						N/A		238
239	*	Other						N/A		239
240		TOTAL FREIGHT CARS	1,084	1,016	8,373	939	11,412	N/A	11,412	240
241		OTHER EQUIPMENT								241
242		Administration	2		7	11	20		20	242
243	*	Repair and Maintenance								243
244		Trucks, Trailers, and Containers - Revenue Service			139		139	N/A	139	244
245		Floating Equipment - Revenue Service						N/A		245
246		Passenger and Other Revenue Equipment								246
247		Computers and Data Processing Systems								247
248		Machinery								248
249	*	Work and Other Non-Revenue Equipment	2	9	79		90		90	249
250		Equipment Damaged			(38)		(38)		(38)	250
251		Fringe Benefits	N/A	N/A	N/A					251
252		Other Casualties and Insurance	N/A	N/A	N/A	32	32		32	252
253	*	Lease Rentals - Debit	N/A	N/A	1,971	N/A	1,971		1,971	253
254	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	254



# 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)			
		<b>OTHER EQUIPMENT - Continued</b>								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	314
315	*	Other Rents - Debit	N/A	N/A	287	N/A	287		287	315
316	*	Other Rents - [Credit]	N/A	N/A	( 592 )	N/A	( 592 )	( )	( 592 )	316
317	*	Depreciation	N/A	N/A	N/A					317
318		Joint Facility - Debit	N/A	N/A	152	N/A	152		152	318
319		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 25 )	N/A	( 25 )	( )	( 25 )	320
321		Dismantling Retired Property								321
322	*	Other								322
323		<b>TOTAL OTHER EQUIPMENT</b>	4	9	1,980	43	2,036		2,036	323
324		<b>TOTAL EQUIPMENT</b>	2,899	2,307	10,529	2,602	18,337		18,337	324
		<b>TRANSPORTATION:</b>								
		<b>TRAIN OPERATIONS</b>								
401		Administration	300	(5)	17	25	337		337	401
402		Engine Crews	1,738	14		104	1,856		1,856	402
403		Train Crews	3,271	(6)		194	3,459		3,459	403
404		Dispatching Trains	99	6	48		153		153	404
405		Operating Signals and Interlockers	40	8	3		51		51	405
406		Operating Drawbridges								406
407		Highway Crossing Protection	44		36		80		80	407
408		Train Inspection and Lubrication	618	70	99		787		787	408
409		Locomotive Fuel		5,471			5,471		5,471	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	283	17	123		423		423	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	432	432		432	412
413		Clearing Wrecks	141	2	60		203		203	413
414		Fringe Benefits	N/A	N/A	N/A	2,129	2,129		2,129	414
415		Other Casualties and Insurance	N/A	N/A	N/A	569	569		569	415
416		Joint Facility - Debit	N/A	N/A	47	N/A	47		47	416
417		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	417
418		Other	186		190	124	500		500	418
419		<b>TOTAL TRAIN OPERATIONS</b>	6,720	5,577	623	3,577	16,497		16,497	419
		<b>YARD OPERATIONS</b>								
420		Administration	149		9	13	171		171	420
421		Switch Crews	2,932			14	2,946		2,946	421

Road Initials:

B&amp;M

Year 19 6/30/83

RC-111600

BOSTON & MAINE

1983

2 OF 3

**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)			
		<b>YARD OPERATIONS - Continued</b>								
422		Controlling Operations	376			1	377		377	422
423		Yard and Terminal Clerical	997	12	280	15	1,304		1,304	423
424		Operating Switches, Signals, Retarders and Humps			66		66		66	424
425		Locomotive Fuel		556			556		556	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	1		1		2		2	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks			2		2		2	429
430		Fringe Benefits	N/A	N/A	N/A	1,334	1,334		1,334	430
431		Other Casualties and Insurance	N/A	N/A	N/A	5	5		5	431
432		Joint Facility - Debit	N/A	N/A	1,165	N/A	1,165		1,165	432
433		Joint Facility - [Credit]	N/A	N/A		N/A	( )	( )	( )	433
434		Other								434
435		<b>TOTAL YARD OPERATIONS</b>	<b>4,455</b>	<b>568</b>	<b>1,523</b>	<b>1,382</b>	<b>7,928</b>		<b>7,928</b>	<b>435</b>
		<b>TRAIN AND YARD OPERATIONS COMMON</b>								
501		Cleaning Car Interiors			11	N/A	11		11	501
502		Adjusting and Transferring Loads				N/A		N/A		502
503		Car Loading Devices and Grain Doors				N/A		N/A		503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A					504
505		Fringe Benefits	N/A	N/A	N/A					505
506		<b>TOTAL TRAIN AND YARD OPERATIONS COMMON</b>			<b>11</b>		<b>11</b>		<b>11</b>	<b>506</b>
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	111			8	119	N/A	119	507
508	*	Pickup and Delivery and Marine Line Haul			16		16	N/A	16	508
509	*	Loading and Unloading and Local Marine		28	438		466	N/A	466	509
510	*	Protective Services		4	1		5	N/A	5	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	34	34	N/A	34	512
513	*	Casualties and Insurance	N/A	N/A	N/A			N/A		513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	515
516	*	Other						N/A		516
517	*	<b>TOTAL SPECIALIZED SERVICES OPERATIONS</b>	<b>111</b>	<b>32</b>	<b>455</b>	<b>42</b>	<b>540</b>	<b>N/A</b>	<b>640</b>	<b>517</b>



**410. RAILWAY OPERATING EXPENSES - Concluded**  
(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)			
		<b>ADMINISTRATIVE SUPPORT OPERATIONS</b>								
518		Administration	234	33	110	8	385		385	518
519		Employees Performing Clerical and Accounting Functions	1,729	51	209	9	1,998		1,998	519
520		Communication Systems Operation			9		9		9	520
521		Loss and Damage Claims Processing	146	5	6	4	161		161	521
522		Fringe Benefits	N/A	N/A	N/A	691	691		691	522
523		Casualties and Insurance	N/A	N/A	N/A	1	1		1	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	525
526		Other	124	52			176		176	526
527		<b>TOTAL ADMINISTRATIVE SUPPORT OPERATIONS</b>	<b>2,233</b>	<b>141</b>	<b>334</b>	<b>713</b>	<b>3,421</b>		<b>3,421</b>	<b>527</b>
528		<b>TOTAL TRANSPORTATION</b>	<b>13,519</b>	<b>6,318</b>	<b>2,946</b>	<b>5,714</b>	<b>28,497</b>		<b>28,497</b>	<b>528</b>
		<b>GENERAL AND ADMINISTRATIVE</b>								
601		Officers - General Administration	147	7	(391)	(11)	(248)		(248)	601
602		Accounting, Auditing and Finance	217	6	14	6	243		243	602
603		Management Services and Data Processing	224	60	520	14	818		818	603
604		Marketing	447	54	47	57	605		605	604
605		Sales	350	20	140	80	590		590	605
606		Industrial Development	72		6	1	79	N/A	79	606
607		Personnel and Labor Relations	235	7	147	15	404		404	607
608		Legal and Secretarial	157	4	353	4	518		518	608
609		Public Relations and Advertising								609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	504	504		504	611
612		Casualties and Insurance	N/A	N/A	N/A	9	9		9	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	30	30		30	613
614		Property Taxes	N/A	N/A	N/A	355	355		355	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	8	8		8	615
616		Joint Facility - Debit	N/A	N/A	139	N/A	139		139	616
617		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	617
618		Other	(90)			3	(87)		(87)	618
619		<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<b>1,759</b>	<b>158</b>	<b>975</b>	<b>1,075</b>	<b>3,967</b>		<b>3,967</b>	<b>619</b>
620	*	<b>TOTAL CARRIER OPERATING EXPENSES</b>	<b>22,698</b>	<b>10,202</b>	<b>15,686</b>	<b>11,953</b>	<b>60,539</b>		<b>60,539</b>	<b>620</b>

Road Initials:

B&amp;M

Year 19 6/30/83

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

1. Report *freight* expenses only.
2. The total depreciation expense reported in column (b), line 31, 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/rentals reported in column (c), line 31 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 350 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 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-30.
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	37		1
2		3	Grading	18			2
3		4	Other right-of-way expenditures				3
4		5	Tunnels and subways	4			4
5		6	Bridges, trestles and culverts	116	15		5
6		7	Elevated structures				6
7		8	Ties	19	7		7
8		9	Rail and other track material	19	58		8
9		11	Ballast	6	2		9
10		13	Fences, snowsheds and signs	9			10
11		16	Station and office buildings	32	351		11
12		17	Roadway buildings	2			12
13		18	Water stations				13
14		19	Fuel stations	7			14
15		20	Shops and enginehouses	17			15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	11	20		19
20		26	Communications systems	12	8		20
21		27	Signals and interlockers	222			21
22		29	Power plants	1			22
23		31	Power transmission systems	5			23
24		35	Miscellaneous structures				24
25		37	Roadway machines	205	13		25
26		39	Public improvements; construction	22			26
27		45	Power plant machines				27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment		N/A		29
30		—	Other lease/rentals				30
31	*	—	TOTAL	727	511		31

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

1. Report *freight* expenses 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, columns (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 (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		12	17		8	21	1
2		Box-Plain 50 Foot and Longer		422	1,202	184	699	1,875	2
3		Box-Equipped		210	368		222	851	3
4		Gondola-Plain		24	46		37	73	4
5		Gondola-Equipped					7	88	5
6		Hopper-Covered		56	270	187	261	662	6
7		Hopper-Open Top-General Service		1	3		187	615	7
8		Hopper-Open Top-Special Service							8
9		Refrigerator-Mechanical							9
10		Refrigerator-Non-Mechanical		7	10	8	51	177	10
11		Flat TOFC/CORC				278	7	48	11
12		Flat Multi-Level				115	14	30	12
13		Flat-General Service		3	3	64	5	14	13
14		Flat-Other					28	157	14
15		Tank-Under 22,000 Gallons				903			15
16		Tank-22,000 Gallons and Over				352			16
17		All Other Freight Cars				88			17
18		Auto Racks			11			72	18
19		TOTAL FREIGHT TRAIN CARS		735	1,930	2,179	1,526	4,683	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers			542			188	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			542			188	24
25		GRAND TOTAL (LINES 19 AND 24)		735	2,472	2,179	1,526	4,871	25



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

1. Report *freight* expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchase services, and general).
3. Report in column (b), net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f), lines 202, 203, 216, 221, 222, 235, 302 through 307, and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

Refer to Docket 37080.

Do not report in this schedule Equipment Damaged expenses from Schedule 410, lines 204, 223, and 308, or the Repairs Billed to Others, which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320.

When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types:

- a. Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216
- b. Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235
- 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, the sum of lines 302 through 307 plus 320.

When using the line data referred to in this instruction, it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.

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, and this reporting 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 reported on line 36, column (c), of Schedule 335.

6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charges should be included in Schedule 410, lines 218, 237 and 322. Retirement charges for Locomotives, line 5 plus 38, are in Schedule 410, line 218. Retirement charges for Freight Cars, lines 24 plus 39, are in Schedule 410, line 237. Retirement charges for all Other equipment, lines 32, 35, 36, 37, 40 and 41, are in Schedule 410, line 322.

7. 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.

8. Depreciation base by types of equipment shall be reported in columns (g); and (h) and should not include the cost of Equipment Used But Not Owned when the rents therefor are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 31-25-00, 35-21-00, 35-22-00, 35-23-00 and 35-25-00. 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, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00.

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 in column (c) of Schedule 332 should equal the combined aggregate totals of line items constituting the equipment depreciation bases of columns (g) and (h).

9. 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).

Road Initials:

B&M

Year 19 6/30/83

55

NOTES AND REMARKS

## 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)	Adjustment net during year (e)	
1		LOCOMOTIVES					
1		Diesel Locomotive-Yard	339				1
2		Diesel Locomotive-Road	2,613	17	356		2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	2,952	17	356		5
6		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot	108	57			6
7		Box-Plain 50 Foot and Longer	594	102			7
8		Box-Equipped	121	21			8
9		Gondola-Plain	43	46			9
10		Gondola-Equipped					10
11		Hopper-Covered	92	9			11
12		Hopper-Open Top-General Service	84	31			12
13		Hopper-Open Top-Special Service					13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	11				15
16		Flat TOFC/COFC					16
17		Flat Multi-level					17
18		Flat-General Service	32	16			18
19		Flat-Other	6				19
20		All Other Freight Cars					20
21		Cabooses	32	12			21
22		Auto Racks		7			22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	1,123	301			24
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	114				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	114				32
33		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
36	*	OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer and Data Processing Equipment					37
38	*	Machinery-Locomotives <sup>1</sup>	18				38
39	*	Machinery-Freight Cars <sup>2</sup>	7				39
40	*	Machinery-Other Equipment <sup>3</sup>					40
41	*	Work and Other Non-revenue Equipment	90	43			41
42		TOTAL OTHER EQUIPMENT	115	43			42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	4,304	361	356		43

<sup>1</sup>The data to be reported on line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.<sup>2</sup>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.<sup>3</sup>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)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2		(28)					2
3							3
4							4
5		(28)					5
6							6
7		1,536					7
8		384					8
9							9
10							10
11		509					11
12							12
13							13
14							14
15		34					15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24		2,463					24
25							25
26		11					26
27							27
28							28
29							29
30							30
31							31
32		11					32
33							33
34							34
35							35
36							36
37		765					37
38							38
39							39
40							40
41		890					41
42		1,655					42
43		4,101	N/A	N/A	N/A	N/A	43

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

<sup>2</sup>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—TRACK**  
(Dollars in Thousands)

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -										1
2		8		SEE DECEMBER 31, 1983 FILING"										2
3		9												3
4		11												4
5	SUB-TOTAL													5
6	II	3												6
7		8												7
8		9												8
9		11												9
10	SUB-TOTAL													10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3												16
17		8												17
18		9												18
19		11												19
20	SUB-TOTAL													20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL			N/A	N/A		N/A	N/A		N/A	N/A		N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A		27

(1) Columns (3) + (6) + (9) = Column 12  
Columns (4) + (7) + (10) = 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.

**416A. SUPPORTING SCHEDULE — TRACK**  
(Dollars in Thousands)

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"			1
2		8				2
3		9				3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL					26



**417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION**  
(Dollars in Thousands)

1. Report *freight* expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (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	119								119	1
2	*	Pick up and delivery, marine line haul	16						N/A		16	2
3	*	Loading and unloading and local marine	466						N/A		466	3
4	*	Protective services, total debit and credits	5								5	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	34								34	6
7	*	Casualty and insurance										7
8	*	Joint facility — Debit										8
9	*	Joint facility — Credit										9
10	*	Other										10
11	*	TOTAL	640								640	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	718	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax		2
3		Excess Profits		3
4		Total - Income Taxes		4
5		Railroad Retirement	3,872	5
6		Hospital Insurance	269	6
7		Supplemental Annuities	596	7
8		Unemployment Insurance	207	8
9		All Other United States Taxes		9
10		Total - U.S. Government Taxes	4,944	10
11		Total - Railway Taxes	5,662	11

## B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption Other (Specify), including State and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under Other (Specify).

2. Indicate in column (b) the beginning of the year total of Accounts 714, 744, 762 and 786 applicable to each particular item in column (a).

3. Indicate in column (c) the net change in Accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.

4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.

5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.

6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762 and 786.

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.		NOT APPLICABLE			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						6
7	Respondent does not account for the differences between taxable income and pretax					7
8	accounting income due to respondent's substantial tax loss carry-forwards.					8
9	Actual differences between income (loss) per tax return and income (loss) per					9
10	accounting income will not be determined until the respondent's Federal Income					10
11	Tax Return has been prepared.					11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credits*					18
19	TOTALS					19

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

\*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ \_\_\_\_\_  
 If deferral method for investment tax credit was elected:
  - (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ \_\_\_\_\_
  - (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ \_\_\_\_\_
  - (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
  - (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
  - (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ \_\_\_\_\_
  
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 \_\_\_\_\_ \$ 56,100



**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 each 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	519	Miscellaneous Income			1
2		Net settlement on prior years' accruals for			2
3		New York State EGC Projects and Maine-			3
4		New Hampshire Interstate Bridge			4
5		Authority for period June 1, 1970 to			5
6		July 1, 1982.		35	6
7		Interest on per diem settlements		39	7
8		Profit on sale of property		16	8
9		All other items		19	9
10		Total Account 519		109	10
11					11
12	551	Miscellaneous Income Charges			12
13		Interest on delinquent property taxes	521		13
14		Loss on abandoned Real Estate and			14
15		Engineering Projects	126		15
16		Fines	(44)		16
17		All other	24		17
18		Total Account 551	627		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**

**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 each 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	519	Miscellaneous Income			1
2		Net settlement on prior years' accruals for			2
3		New York State EGC Projects and Maine-			3
4		New Hampshire Interstate Bridge			4
5		Authority for period June 1, 1970 to			5
6		July 1, 1982.		35	6
7		Interest on per diem settlements		39	7
8		Profit on sale of property		16	8
9		All other items		19	9
10		Total Account 519		109	10
11					11
12	551	Miscellaneous Income Charges			12
13		Interest on delinquent property taxes	521		13
14		Loss on abandoned Real Estate and			14
15		Engineering Projects	126		15
16		Fines	(44)		16
17		All other	24		17
18		Total Account 551	627		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**

**500. CONTINGENT ASSETS AND LIABILITIES**

(Dollars in Thousands)

1. 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 accounts of the respondent.

Disclose all items amounting to \$100,000 or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

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.

2. Information concerning the guaranties and suretyships are to be shown in Schedule 501.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

Line No.	Item (a)	Amount (b)	Line No.
1	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -		1
2	SEE DECEMBER 31, 1983 FILING"		2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47



**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		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -			1
2		SEE DECEMBER 31, 1983 FILING"			2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
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 or 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					3
4					4
5					5
6					6
7					7
8					8
9					9

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

(Dollars in Thousands)

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

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

"NOT APPLICABLE FOR JUNE 30, 1983 FILING -  
SEE DECEMBER 31, 1983 FILING"

**510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE**

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule:

- 765, Funded Debt Unmatured
- 766, Equipment Obligations
- 767, Receivers' and Trustees' Securities
- 768, Debt in Default
- 769, Accounts Payable; Affiliated Companies

In column (a) show the symbol and name and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account.

(1) MORTGAGE BONDS

- (a) With fixed interest
- (b) With contingent interest

(2) COLLATERAL TRUST BONDS

- (a) With fixed interest
- (b) With contingent interest

(3) UNSECURED BONDS (Debentures)

- (a) With fixed interest
- (b) With contingent interest

(4) EQUIPMENT OBLIGATIONS

- (a) Equipment securities (Corporation)
- (b) Equipment securities (Receivers' and Trustees')
- (c) Conditional or deferred payment contracts

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEES' SECURITIES (Other than equipment obligations)

(7) SHORT-TERM NOTES IN DEFAULT

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien.

If an issue is a serial issue, state amount due annually. If amounts are not due regularly, give full particulars.

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year.

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes.



**510. DEBTHOLDINGS**  
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -				1
2		SEE DECEMBER 31, 1983 FILING"				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
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34						34
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36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

**510. DEBTHOLDINGS—Continued**  
(Dollars in Thousands)

Line No.	Date of issue  (f)	Date of maturity  (g)	Interest			Line No.
			Rate  (h)	Accrued during year (i)	Paid during year (j)	
1		"NOT APPLICABLE FOR JUNE 30, 1983 FILING -				1
2		SEE DECEMBER 31, 1983 FILING"				2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
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36						36
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38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50						50

**510. DEBTHOLDINGS—Concluded**  
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -	1
2	SEE DECEMBER 31, 1983 FILING"	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

b. With respect to each holder of more than five percent of each issue reported, provide the name, address, and type of holder—bank, broker, holding company, individual or other specified category.

Line No.	Name and address of holder	Type of holder	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

c. Other notes and comments



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"
- (e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

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

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

6. In column (e) report the dollar amounts due from or to related parties and, if not otherwise apparent, the terms and manner of settlement. Insert (P) paid and (R) received by the amount in column (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			"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"				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							25

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. 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.

In classifying the line between *main* and *branch* (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

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 individual: 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.

Switching and terminal companies leave column (c), Main or branch line, blank. They should, however, prepare the following schedule for tracks operated at cost for joint benefit.

## TRACKS OPERATED AT COST FOR JOINT BENEFIT (For switching and terminal companies only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated	Line No.
1		NOT APPLICABLE		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



## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	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)	(j)	
1					"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"							1
2												2
3												3
4												4
5												5
6												6
7												7
8												8
9												9
10												10
11												11
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47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A								55
56			TOTAL BRANCH LINES	N/A								56
57			GRAND TOTAL	N/A								57
58			Miles of electrified road or track included in preceding grand total	N/A								58

**701. MILEAGE OWNED BUT NOT OPERATED BY RESPONDENT AT CLOSE OF YEAR**

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	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, turn-outs				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1				"NOT APPLICABLE FOR JUNE 30, 1983 FILING -							1
2				SEE DECEMBER 31, 1983 FILING"							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		TOTAL	N/A								15

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

(For other than switching and terminal companies)

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), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (i) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) and (j).

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.

Line No.	Cross Check	State or territory  (a)	ROAD OPERATED BY RESPONDENT						LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No	
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)			Branch lines (j)
			Main line (b)	Branch lines (c)									
1					"NOT APPLICABLE FOR JUNE 30, 1983 FILING -							1	
2					SEE DECEMBER 31, 1983 FILING"							2	
3												3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10												10	
11												11	
12												12	
13												13	
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24												24	
25												25	
26												26	
27												27	
28												28	
29												29	
30												30	
31												31	
32		TOTAL MILEAGE (single track)										32	



**705. CHANGES DURING THE YEAR**

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact, it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated 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.

1. For each railroad property used in respondent's transportation service, show all increases and decreases in mileage, classifying the changes in the tables below as follows:

- (Class 1) Line owned by respondent
- (Class 2) Line owned by proprietary companies
- (Class 3) Line operated under lease for a specified sum
- (Class 4) Line operated under contract or agreement for contingent rent
- (Class 5) Line operated under trackage rights.

2. For changes in miles of road, give dates of beginning or abandonment of operations. Any certificates of convenience and necessity, issued under (49) U.S.C. 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

3. Show all consolidations, mergers, and reorganizations effected, giving particulars.

This statement should show the mileage, equipment, and cash value of property of each company as well as the consideration received by each company party to the action. State the dates on which consolidated, etc., and whether the prior companies have been dissolved. Copies of the articles of consolidation, merger, or reorganization should be filed with this report.

4. Show other important changes not elsewhere provided for, involving more than \$50,000, giving full particulars.

**INCREASES IN MILEAGE**

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Remarks	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1				NOT APPLICABLE FOR JUNE 30, 1983 FILING -							1
2				SEE DECEMBER 31, 1983 FILING"							2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE										13

**DECREASES IN MILEAGE**

14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE										25

If returns under Inquiry No. 1 above include any first main track owned by respondent or its proprietary companies that represents new construction or permanent abandonment, give the following particulars:

Owned by respondent:

Miles of road constructed \_\_\_\_\_ Miles of road abandoned \_\_\_\_\_

Owned by proprietary companies:

Miles of road constructed \_\_\_\_\_ Miles of road abandoned \_\_\_\_\_

The item "Miles of road constructed" is intended to show the mileage of first main track laid to extend respondent's road, and should not include tracks relocated and tracks laid to shorten the distance between two points, without serving any new territory.

By road abandoned is meant "permanently abandoned", the cost of which has been or is to be written out of the investment accounts.

**NOTES AND REMARKS**

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

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

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



**710. INVENTORY OF EQUIPMENT**  
**UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS**

Line No.	Cross Check	Type or design of units (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 re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units Diesel-freight units										(H.P.)		1
2		Diesel-passenger units												2
3		Diesel-multiple purpose units												3
4		Diesel-switching units												4
5	*	TOTAL (lines 1 to 4) units												5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)												8
9	*	Auxiliary units										N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)										N/A		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, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year						Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)	TOTAL (l)	
11	*	Diesel												11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)												14
15	*	Auxiliary units												15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)											N/A	16

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

Line No.	Cross Check	Type or design of units (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					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)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars (PBC, PC, PL, PO)												19
20		Sleeping cars (PS, PT, PAS, PDS)												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]										N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]										N/A		32
33		Dump and ballast cars [MWB, MWD]										N/A		33
34		Other maintenance and service equipment cars										N/A		34
35		TOTAL (lines 30 to 34)										N/A		35

Road Initials:

B&amp;M

Year 19 6/30/83

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (i). Units rented from others for a period less than one year should not be included in column (j).

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT AND DERIVED 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)	
<b>FREIGHT TRAIN CARS</b>									
36		Plain box cars - 40' (B100-B287)							36
37		Plain box cars - 50' and longer (B300-B887)							37
38		Equipped box cars (All Code A)							38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)							39
40		Equipped gondola cars (All Code E)							40
41		Covered hopper cars (All Code C -- 1 --)							41
42		Open top hopper cars-general service (All Code H)							42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)							43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)							44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)							46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)							48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)							49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)							50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)							52
53		TOTAL (lines 36 to 52)							53
54		Caboose (All Code N)	N/A						54
55		TOTAL (lines 53, 54)							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**

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT AND LEASED FROM OTHERS									
Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36									36
37									37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54						N/A		N/A	54
55									55

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
		<b>FLOATING EQUIPMENT</b>							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
		<b>HIGHWAY REVENUE EQUIPMENT</b>							
59		Bogie-chassis							59
60		Dry van							60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)							70

## NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

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  (h)	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					N/A				57
58					N/A				58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70									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).

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

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

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

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

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

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -					1
2	SEE DECEMBER 31, 1983 FILING"					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		N/A		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		N/A		N/A	38
39	GRAND TOTAL		N/A		N/A	39

# GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 726, 727, AND 728

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

## Track category<sup>1</sup>

- A - Freight density of 20 million or more gross ton-miles per mile per year
- B - Freight density of less than 20 million gross ton-miles per mile per year, but at least 5 million
- C - Freight density of less than 5 million gross ton-miles per mile per year, but at least 1 million
- D - Freight density of less than 1 million gross ton-miles per year
- 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)

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

- 2. These schedules shall only include those lines maintained by the reporting carrier. They shall not include track maintained by others over which the reporting carrier has trackage rights.
- 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.

<sup>1</sup>For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

## 720. TRACK AND TRAFFIC CONDITIONS

- 1. Disclose the requested information pertaining to track and traffic conditions.
- 2. Miles under slow order in column (e) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per track-mile <sup>2</sup>	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A	"NOT APPLICABLE FOR JUNE 30, 1983 FILING -				1
2	B	SEE DECEMBER 31, 1983 FILING"				2
3	C					3
4	D					4
5	E					5
6	TOTAL					6
7	F		XXXXXXXX	XXXXX		7
8	Potential abandonments		XXXXXXXX	XXXXX		8

<sup>2</sup>To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

# 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Number of cross-ties laid in replacement							Total  (i)	Switch and bridge ties (board feet) (j)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A			"NOT APPLICABLE FOR JUNE 30, 1983 FILING -							1	
2	B			SEE DECEMBER 31, 1983 FILING"							2	
3	C										3	
4	D										4	
5	E										5	
6	TOTAL										6	
7	F										7	
8	Potential abandonments										8	

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



**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 crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1									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	TOTAL								20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid _____								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid _____								22

# 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A			"NOT APPLICABLE FOR JUNE 30, 1983 FILING -					1	
2	B			SEE DECEMBER 31, 1983 FILING"					2	
3	C								3	
4	D								4	
5	E								5	
6	TOTAL								6	
7	F								7	
8	Potential Abandonments								8	
9	Other								9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ _____ .									10

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)	
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1			"NOT APPLICABLE FOR JUNE 30, 1983 FILING -						1	
2			SEE DECEMBER 31, 1983 FILING"						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	TOTAL	N/A				N/A			16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									17
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									18
19	Track-miles of welded rail installed this year _____: total to date _____									19

**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				"NOT APPLICABLE FOR JUNE 30, 1983 FILING -	1
2				SEE DECEMBER 31, 1983 FILING"	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



## 726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category  (a)	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties (b)	Switch and bridge ties (board feet) (c)	Crosstie (d)	Switch and bridge ties (board feet) (e)						
1	A			"NOT APPLICABLE FOR JUNE 30, 1983 FILING -							1
2	B			SEE DECEMBER 31, 1983 FILING"							2
3	C										3
4	D										4
5	E										5
6	TOTAL										6
7	F										7
8	Potential abandonments										

728. DEFERRED CAPITAL IMPROVEMENTS - TRACKS  
(Dollars in Thousands)

1. Furnish the requested information concerning the monetary amount and quantity of deferred capital improvements to track structure.  
 2. Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A	NOT APPLICABLE FOR JUNE 30, 1983 FILING -		1
2	B	SEE DECEMBER 31, 1983 FILING"		2
3	C			3
4	D			4
5	E			5
6	TOTAL TRACKS			6
7	F			7
8	Potential Abandonments			8
	Selected track improvements	Quantities of deferred capital improvements		
		End of the year	Beginning of the year	
9	Crossties			9
10	Rail			10
11	Ballast			11

**NOTES AND REMARKS**

**750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS**  
(Dollars in Thousands)

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high tension taps (point of production or point of purchase) and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

**A. LOCOMOTIVES**  
(Dollars in Thousands)

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (steam, gas turbine, etc.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	"NOT APPLICABLE FOR JUNE 30, 1983 FILING"				1
2	Passenger	SEE DECEMBER 31, 1983 FILING"				2
3	Yard switching					3
4	TOTAL					4
5	COST OF FUEL <sup>1</sup>	\$	\$	\$	\$	5
6	Work Train					6

**B. RAIL MOTORCARS**  
(Dollars in Thousands)

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight				7
8	Passenger				8
9	Yard switching				9
10	TOTAL				10
11	COST OF FUEL <sup>1</sup>	\$	\$	\$	11
12	Work Train				12

<sup>1</sup>Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.



**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 Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include Unit Train statistics in Way and Through Train statistics. A Work Train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for Work Trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes, I, K, and L.

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

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

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

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

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

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

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

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

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

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

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

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude l.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 train 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 point, (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 movement 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 vehicles (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 total number of loaded revenue trailers/containers picked up, plus trailers/containers delivered, when the work is performed at the railroad's expense.

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

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

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)			1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	"NOT APPLICABLE FOR JUNE 30, 1983 FILING - SEE DECEMBER 31, 1983 FILING"		2
3		2-02 Way Trains			3
4		2-03 Through Trains			4
5		2-04 TOTAL TRAIN MILES (lines 2-4)			5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)			7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains		XXXXXX	8
9		3-02 Way Trains		XXXXXX	9
10		3-03 Through Trains			10
11		3-04 TOTAL (lines 8-10)			11
12		3-11 Train Switching (F)		XXXXXX	12
13		3-21 Yard Switching (G)			13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)			14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot		XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer		XXXXXX	16
17		4-012 Box-Equipped		XXXXXX	17
18		4-013 Gondola-Plain		XXXXXX	18
19		4-014 Gondola-Equipped		XXXXXX	19
20		4-015 Hopper-Covered		XXXXXX	20
21		4-016 Hopper-Open Top-General Service		XXXXXX	21
22		4-017 Hopper-Open Top-Special Service		XXXXXX	22
23		4-018 Refrigerator-Mechanical		XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical		XXXXXX	24
25		4-020 Flat-TOFC/COFC		XXXXXX	25
26		4-021 Flat-Multi-Level		XXXXXX	26
27		4-022 Flat-General Service		XXXXXX	27
28		4-023 Flat-All Other		XXXXXX	28
29		4-024 All Other Car Types-Total <sup>1</sup>		XXXXXX	29
30		4-025 TOTAL (lines 15-29)		XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ of roadrailer reported above.



## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot		XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer		XXXXXX	32
33		4-112 Box-Equipped		XXXXXX	33
34		4-113 Gondola-Plain		XXXXXX	34
35		4-114 Gondola-Equipped		XXXXXX	35
36		4-115 Hopper-Covered		XXXXXX	36
37		4-116 Hopper-Open Top-General Service		XXXXXX	37
38		4-117 Hopper-Open Top-Special Service		XXXXXX	38
39		4-118 Refrigerator-Mechanical		XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical		XXXXXX	40
41		4-120 Flat-TOFC/COFC		XXXXXX	41
42		4-121 Flat-Multi-Level		XXXXXX	42
43		4-123 Flat-General Service		XXXXXX	43
44		4-123 Flat-All Other		XXXXXX	44
45		4-124 All Other Car Types		XXXXXX	45
46		4-125 TOTAL (lines 31-45)		XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer		XXXXXX	48
49		4-132 Box-Equipped		XXXXXX	49
50		4-133 Gondola-Plain		XXXXXX	50
51		4-134 Gondola-Equipped		XXXXXX	51
52		4-135 Hopper-Covered		XXXXXX	52
53		4-136 Hopper-Open Top-General Service		XXXXXX	53
54		4-137 Hopper-Open Top-Special Service		XXXXXX	54
55		4-138 Refrigerator-Mechanical		XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical		XXXXXX	56
57		4-140 Flat-TOFC/COFC		XXXXXX	57
58		4-141 Flat-Multi-Level		XXXXXX	58
59		4-142 Flat-General Service		XXXXXX	59
60		4-143 Flat-All Other		XXXXXX	60
61		4-144 Tank Under 22,000 Gallons		XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over		XXXXXX	62
63		4-146 All Other Car Types <sup>1</sup>		XXXXXX	63
64		4-147 TOTAL (lines 47-63)		XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot		XXXXXX	65

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ by roadrailer reported above.

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer		XXXXXX	66
67		4-152 Box-Equipped		XXXXXX	67
68		4-153 Gondola-Plain		XXXXXX	68
69		4-154 Gondola-Equipped		XXXXXX	69
70		4-155 Hopper-Covered		XXXXXX	70
71		4-156 Hopper-Open Top-General Service		XXXXXX	71
72		4-157 Hopper-Open Top-Special Service		XXXXXX	72
73		4-158 Refrigerator-Mechanical		XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical		XXXXXX	74
75		4-160 Flat-TOFC/COFC		XXXXXX	75
76		4-161 Flat-Multi-Level		XXXXXX	76
77		4-162 Flat-General Service		XXXXXX	77
78		4-163 Flat-All Other		XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons		XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over		XXXXXX	80
81		4-166 All Other Car Types <sup>1</sup>		XXXXXX	81
82		4-167 TOTAL (lines 65-81)		XXXXXX	82
83		4-17 Work Equipment Car-Miles		XXXXXX	83
84		4-18 No Payment Car-Miles (I)		XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains		XXXXXX	85
86		4-181 Way Trains		XXXXXX	86
87		4-182 Through Trains		XXXXXX	87
88		4-183 TOTAL (lines 85-87)		XXXXXX	88
89		4-20 Caboose Miles		XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches			90
91		5-02 Combination, Passenger Cars			91
92		5-03 Sleeping and Parlor Cars			92
93		5-04 Dining, Grill and Tavern Cars			93
94		5-05 Head-End Cars (Other than 5-02)			94
95		5-06 TOTAL (lines 90-94)			95
96		5-07 Business Cars			96
97		5-08 Crew Cars (Other than Caboose)			97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives			98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles \_\_\_\_\_ and empty miles \_\_\_\_\_ by roadrailer reported above.

## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains		XXXXXX	99
100		6-021 Way Trains		XXXXXX	100
101		6-022 through Trains		XXXXXX	101
102		6-03 Passenger-Trains, Ctrs., and Cnts.			102
103		6-04 Non-Revenue		XXXXXX	103
104		6-05 TOTAL (lines 98-103)			104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue		XXXXXX	105
106		7-02 Non-Revenue		XXXXXX	106
107		7-03 TOTAL (lines 105, 106)		XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service		XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)		XXXXXX	110
111		8-04 Non-Revenue-Road Service		XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)		XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)		XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service		XXXXXX	115
116		9-02 Train Switching		XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)		XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives		XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains		XXXXXX	120
121		12-02 Way Trains		XXXXXX	121
122		12-03 Through Trains		XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)		XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)		XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)		XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable		XXXXXX	130
131		17-02 Unserviceable		XXXXXX	131
132		17-03 Surplus		XXXXXX	132
133		17-04 TOTAL (lines 130-132)		XXXXXX	133



RC-111600

BOSTON & MAINE

1983

3 OF 3

## 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 Commonwealth of Massachusetts

County of Middlesex

Thomas J. Reilly makes oath and says that he is Comptroller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of BOSTON AND MAINE CORPORATION, DEBTOR  
ROBERT W. MESERVE, BENJAMIN H. LACY, TRUSTEES  
(Insert here the exact legal title or name of the respondent)

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

January 1, 19 83 to and including June 30, 19 83.  
Thoy Reis  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and  
county above named, this 28th day of June, 19 84

My commission expires September 7, 1984

Use an  
L.S.  
impression seal

Martha A. O'Neil  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Commonwealth of Massachusetts

County of Middlesex

Peter W. Carr makes oath and says that he is Vice President-Finance  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of BOSTON AND MAINE CORPORATION, DEBTOR  
ROBERT W. MESERVE, BENJAMIN H. LACY, TRUSTEES  
(Insert here the exact legal title or name of the respondent)

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

January 1, 19 83 to and including June 30, 19 83.  
Peter W. Carr  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and  
county above named, this 28th day of June, 19 84

My commission expires September 7, 1984

Use an  
L.S.  
impression seal

Martha A. O'Neil  
(Signature of officer authorized to administer oaths)





## INDEX

	Page No.		Page No.
Accumulated depreciation		Road and equipment	28-29
Road and equipment leased		Changes during year	28-29
From others	36	Leased property-Improvements made during	
Improvements to	36	the year	30-31
To others	39	Leases	43
Owned and used	33	Locomotive equipment	80
Accruals-Railway tax	61	Electric and other	80
Analysis of taxes	61	Consumption of fuel	94
Application of funds-Source	17	Locomotive unit miles	97
Balance sheet	5-8	Mileage-Average of road operated	87
Capital stock	16	Changes during the year	77
Car, locomotive, and floating equipment-Classification	80-85	Of main tracks	74-75
Changes in financial position	17	Of new tracks in which rails were laid	90
Changes in working capital	19	Of new tracks in which ties were laid	89
Company service equipment	81	Of road constructed and abandoned	77
Compensating balances and short-term borrowing		Operated at close of year	75
arrangements	66	By States and Territories	77
Consumption of fuel by motive-power units	94	Owned and not operated at close of year	77
Contingent assets and liabilities	64	Miscellaneous items in retained income accounts	
Crossties (see Ties)		for the year	63
Debt holdings	68-70	Motorcar car miles	97
Deferred maintenance-Tracks	92	Motor rail cars owned or leased	81
Depreciation base and rates		Net income	13
Road and equipment leased		Oath	101
From others	32	Operating expenses (see Expenses)	
Improvements to	30-31	Revenues (see Revenues)	
To others	38	Statistics (see Statistics)	
Owned and used	32	Ordinary income	12
Electric locomotive equipment at close of year	72	Passenger car miles	99
Equipment-Classified	80-86	Private line cars loaded	98
Company service	81	Private line cars empty	98
Floating	84-85	Rail motor cars	94
Freight-train cars	82-83	Rails	
Highway revenue equipment	84-85	Laid in replacement	90
Passenger-train cars	82-83	Charges to additions and betterments	91
Inventory	80-85	Charges to operating expenses	45
Owned-Not in service of respondent	80	Additional tracks, new lines, and extensions	91
Equipment-Leased, depreciation base and rate		Miles of new track in which rails were laid	90
From others	32	Weight of	91
Improvements to	35	Railway-Operating expenses	45-51
Reserve	36	Railway-Operating revenues	12
To others	38	Restatement of the results of operations	
Reserve	39	under depreciation accounting	9
Equipment-Owned, depreciation base rates	32	Restatement of retained earnings under	
Reserve	33	depreciation accounting	9
Expenses-Railway operating	45-51	Restatement of road and equipment and	
Extraordinary items	13	accumulated depreciation and amortization	
Federal income taxes	61	accounts	9
Financial position-Changes in	17-18	Results of Operations	12-13
Floating equipment	84-85	Retained income unappropriated	15
Freight cars loaded	97	Miscellaneous items in accounts for year	63
Freight-train cars	82-83	Revenues	
Freight car-miles	97	Freight	12
Fuel consumed by motive-power units	94	Passenger	12
Cost	94	Road and equipment-Investment in	28-29
Funded debt (see Debt holdings)		Improvements to leased property	30-31
Gasoline (see Fuel)		Reserve	36
Guaranties and suretyships	65	Leased to others-Depreciation base and rates	38
Identity of respondent	2	Reserve	39
Items in selected income and retained earnings		Owned-Depreciation base and rates	32
accounts	63	Reserve	33
Investments in common stocks of affiliated companies	26	Used-Depreciation base and rates	32
Investments and advances of affiliated companies	22-25	Reserve	33
Railway property used in transportation service	40-41	Road-Mileage operated at close of year	74

## INDEX - Continued

	Page No.		Page No.
By States and Territories .....	76	Suretyships-Guaranties and .....	65
Road-Owned and not operated at close of year .....	75	Temporary cash investments .....	19
Roadway deferred maintenance .....	92	Ties laid in replacement .....	88
Securities (see Investments)		Ties-Additional tracks, new lines, and extensions .....	89
Short-term borrowing arrangements-Compensating		Track operating expense summary .....	10-11
balances and .....	66	Tracks operated at close of year (switching and	
Sinking funds .....	7	terminal companies) .....	73
Source and application of working capital .....	17-18	Miles of, at close of year, for other than	
Specialized service subschedule .....	60	switching and terminal companies .....	76
Statement of changes in financial position .....	17-18	Track and traffic conditions .....	87
Stock outstanding .....	16	Train hours, yard switching .....	100
Changes during year .....	16	Train miles .....	97
Number of security holders .....	3	Tons of freight .....	99
Total voting power .....	3, 4	Ton-miles of freight .....	99
Value per share .....	3	TOFC/COFC number of revenues trailers and	
Voting rights .....	3	containers loaded and unloaded .....	100
Supporting schedule-Track .....	58-59	Voting powers and elections .....	3
		Weight of rail .....	91

