

ANNUAL REPORT 1972 FORM C

CAMBRIA & INDIANA RAILROAD CO.

1 OF 1

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RAILROAD  
Annual Report Form C

(Class II Line-haul and Switching and Terminal Companies)

INTERSTATE  
COMMERCE COMMISSION  
RECEIVED

O.M.B. NO. 60-R099.21

MAR 29 1973

ADMINISTRATIVE SERVICES  
G MAIL BRANCH

# ANNUAL REPORT

OF

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.)

125001045CAMBRIAINDI 2  
CHIEF ACCOUNTING OFFICER  
CAMBRIA & INDIANA R.R. CO.  
1275 DALY AVE.  
BETHELEHM, PA. 18015

510470

FORM-C

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

### YEAR ENDED DECEMBER 31, 1972

Batch 11



## **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.

**Page 5A: Comparative General Balance Sheet - Explanatory Notes**

Explanatory notes have been revised to reflect the Revenue Act of 1971.

**Page 21A: Schedule 1801. Income Account for the Year**

Analysis of Federal Income Taxes has been revised to reflect the Revenue Act of 1971.

# ANNUAL REPORT

OF

CAMBRIA AND INDIANA RAILROAD COMPANY

COLVER, PENNSYLVANIA

FOR THE

YEAR ENDED DECEMBER 31, 1972

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

(Name) M. J. Fisher (Title) Auditor  
(Telephone number) 215 694-5963  
(Area code) (Telephone number)  
(Office address) 1275 Daly Avenue, Bethlehem, Pennsylvania 18015  
(Street and number, City, State, and ZIP code)



## 300. IDENTITY OF RESPONDENT

1. Give the exact name\* by which the respondent was known in law at the close of the year Cambria and Indiana Railroad Company
2. State whether or not the respondent made an annual report to the Interstate Commerce Commission for the preceding year, or for any part thereof. If so, in what name was such report made? Cambria and Indiana Railroad Company
3. If any change was made in the name of the respondent during the year, state all such changes and the dates on which they were made None
4. Give the location (including street and number) of the main business office of the respondent at the close of the year 1275 Daly Avenue, Bethlehem, Pennsylvania 18015
5. Give the titles, names, and office addresses of all general officers of the respondent at the close of the year. If there are receivers who are recognized as in the controlling management of the road, give also their names and titles, and the location of their offices.

Line No.	Title of general officer (a)	Name and office address of person holding office at close of year (b)
1	President	R. J. Kent Bethlehem, Pa.
2	Vice president (2)	C. L. Doroff - H. C. Jones Bethlehem, Pa.
3	Secretary	R. O. Hancox Bethlehem, Pa.
4	Treasurer	F. M. Pittenger Bethlehem, Pa.
5	<del>Comptroller</del> auditor	M. J. Fisher Bethlehem, Pa.
6	Attorney or general counsel	
7	General manager	
8	General superintendent	
9	General freight agent	
10	General passenger agent	
11	General land agent	
12	Chief engineer	H. J. Umberger Bethlehem, Pa.
13		

6. Give the names and office addresses of the several directors of the respondent at the close of the year, and the dates of expiration of their respective terms.

Line No.	Name of director (a)	Office address (b)	Term expires (c)
31	C. L. Doroff	Bethlehem, Pa.	February 27, 1973
32	A. C. Graff	Philadelphia, Pa.	February 27, 1973
33	R. O. Hancox	Bethlehem, Pa.	February 27, 1973
34	R. J. Kent	Bethlehem, Pa.	February 27, 1973
35	R. R. Roth	Indiana, Pa.	February 27, 1973
36	C. H. Wolfinger	Philadelphia, Pa.	February 27, 1973
37			
38			
39			
40			

7. Give the date of incorporation of the respondent June 15, 1904 8. State the character of motive power used Diesel Electric

9. Class of switching and terminal company None

10. Under the laws of what Government, State, or Territory was the respondent organized? If more than one, name all. Give reference to each statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees See Bottom of Page 3

11. State whether or not any corporation or association or group of corporations had, at the close of the year, the right to name the major part of the board of directors, managers, or trustees of the respondent; and if so, give the names of all such corporations and state whether such right was derived through (a) title to capital stock or other securities issued or assumed by the respondent, (b) claims for advances of funds made for the construction of the road and equipment of the respondent, or (c) express agreement or some other source Yes; Bethlehem Steel Corporation, a Delaware Corporation through the exercise of voting power derived from ownership of 8,992 of the 15,000 issued and outstanding shares of the Capital Stock of the respondent.

12. Give hereunder a history of the respondent from its inception to date, showing all consolidations, mergers, reorganizations, etc., and if a consolidated or merging corporation give like particulars for all constituent and subconstituent corporations. Describe also the course of construction of the road of the respondent, and its financing The respondent was incorporated under the name of Black Lick and Yellow Creek Railroad Company. Its name was changed to Cambria and Indiana Railroad Company on April 20, 1911. It has not been a party to any consolidation, merger, or reorganization. In 1908 the respondent purchased approximately 10 miles of road in exchange for stock. Between 1911 and 1918 an additional 22.6 miles of road were constructed. The acquisition and construction were

\*Use the initial word the when (and only when) it is a part of the name, and distinguish between the words railroad and railway and between company and corporation.



## 350. STOCKHOLDERS

Give the names of the 30 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 on page 33, the names and addresses of the 30 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 30 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			
				STOCKS			Other securities with voting power
				Common	Second	First	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	R. N. Ball	Bethlehem, Pa.	1	1	0	0	0
2	Bethlehem Steel						
3	Corporation	Bethlehem, Pa.	8,992	8,992	0	0	0
4	Clearfield Bituminous						
5	Coal Corporation	Philadelphia, Pa.	5,994	5,994	0	0	0
6	C. L. Doroff	Bethlehem, Pa.	1	1	0	0	0
7	A. J. Fritchman	Bethlehem, Pa.	1	1	0	0	0
8	A. C. Graff	Philadelphia, Pa.	1	1	0	0	0
9	R. O. Hancox	Bethlehem, Pa.	1	1	0	0	0
10	H. C. Jones	Bethlehem, Pa.	1	1	0	0	0
11	R. J. Kent	Bethlehem, Pa.	1	1	0	0	0
12	J. C. Morris	Bethlehem, Pa.	1	1	0	0	0
13	R. R. Roth	Indiana, Pa.	3	3	0	0	0
14	C. H. Wolfinger	Philadelphia, Pa.	3	3	0	0	0
15							
16							
17							
18							
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30							

## Item 10 - Page 2

Pennsylvania Section 8 of "An Act to Authorize the Formation of Railroad Corporations" approved April 4, 1868 (PL62). This Corporation was incorporated June 15, 1904 as the Black Lick and Yellow Creek Railroad Company and by appropriate proceedings was changed to the Cambria and Indiana Railroad Company April 20, 1911.

Item 12 - Page 2 (Continued) - financed partly through the issuance of capital stock and partly through the issuance of secured and unsecured indebtedness all of which has since been retired.

## 350A. STOCKHOLDERS REPORTS

1. 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.



# 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (b<sub>1</sub>) should be deducted from those in column (b<sub>2</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)			Account or Item (b)	Balance at close of year (c)		
CURRENT ASSETS							
1	\$	88	164	(701) Cash		59	721
2	1	289	906	(702) Temporary cash investments		1	200
3				(703) Special deposits			
4				(704) Loans and notes receivable			
5		76	255	(705) Traffic and car-service balances—Debit		115	930
6		7	420	(706) Net balance receivable from agents and conductors		10	380
7		4	546	(707) Miscellaneous accounts receivable		11	503
8		5	969	(708) Interest and dividend receivable		5	234
9		144	343	(709) Accrued accounts receivable		137	803
10				(710) Working fund advances			
11				(711) Prepayments			
12		260	196	(712) Material and supplies		308	469
13				(713) Other current assets			
14	1	876	799	Total current assets		1	849
SPECIAL FUNDS							
15				(715) Sinking funds	(b <sub>1</sub> ) Total book assets at close of year	(b <sub>2</sub> ) Respondent's own issues included in (b <sub>1</sub> )	
16				(716) Capital and other reserve funds			
17		3	092	(717) Insurance and other funds	9,123	None	9 123
18		3	092	Total special funds			9 123
INVESTMENTS							
19				(721) Investments in affiliated companies (pp. 10 and 11)			
20				(722) Other investments (pp. 10 and 11)			
21				(723) Reserve for adjustment of investment in securities—Credit			
22				Total investments (accounts 721, 722 and 723)			
PROPERTIES							
23	12	437	285	(731) Road and equipment property (p. 7)			12 745 550
24	x	x	x	Road	\$ 4 565 362	x	x
25	x	x	x	Equipment	8 071 869	x	x
26	x	x	x	General expenditures	98 026	x	x
27	x	x	x	Other elements of investment		x	x
28	x	x	x	Construction work in progress	10 293	x	x
29				(732) Improvements on leased property (p. 7)			
30	x	x	x	Road	\$	x	x
31	x	x	x	Equipment		x	x
32	x	x	x	General expenditures		x	x
33	12	437	285	Total transportation property (accounts 731 and 732)			12 745 550
34	5	006	222	(735) Accrued depreciation—Road and Equipment (pp. 15 and 16)			5 352 402
35				(736) Amortization of defense projects—Road and Equipment (p. 18)			
36	5	006	222	Recorded depreciation and amortization (accounts 735 and 736)			5 352 402
37	7	431	063	Total transportation property less recorded depreciation and amortization (line 33 less line 36)			7 393 148
38		39	417	(737) Miscellaneous physical property			36 700
39		(2	685)	(738) Accrued depreciation—Miscellaneous physical property (p. 19)			2 685
40		42	102	Miscellaneous physical property less recorded depreciation (account 737 less 738)			41 385
41	7	473	165	Total properties less recorded depreciation and amortization (line 37 plus line 40)			7 434 533
OTHER ASSETS AND DEFERRED CHARGES							
42			761	(741) Other assets			5 827
43				(742) Unamortized discount on long-term debt			
44				(743) Other deferred charges (p. 20)			
45			761	Total other assets and deferred charges			5 827
46	9	353	817	TOTAL ASSETS			9 298 531

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



# 200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in short column (b<sub>1</sub>) should reflect total book liability at the close of year. The entries in the short column (b<sub>2</sub>) should be deducted from those in column (b<sub>1</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or item (b)	Balance at close of year (c)	
			<b>CURRENT LIABILITIES</b>		
47	\$		(751) Loans and notes payable (p. 20)	\$	
48			(752) Traffic and car-service balances—Credit		
49	64	460	(753) Audited accounts and wages payable	56	398
50	68	472	(754) Miscellaneous accounts payable	41	177
51			(755) Interest matured unpaid		
52			(756) Dividends matured unpaid		
53			(757) Unmatured interest accrued		
54			(758) Unmatured dividends declared		
55	224	966	(759) Accrued accounts payable	239	649
56	77	000	(760) Federal income taxes accrued	44	000
57	31	403	(761) Other taxes accrued	1	910
58			(763) Other current liabilities		
59	466	301	Total current liabilities (exclusive of long-term debt due within one year)	383	134
			<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>		
60			(764) Equipment obligations and other debt (pp. 5B and 8)		
			(b <sub>1</sub> ) Total issued (b <sub>2</sub> ) Held by or for respondent		
			<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>		
61			(765) Funded debt unmatured (p. 5B)		
62			(766) Equipment obligations (p. 8)		
63			(767) Receivers' and Trustees' securities (p. 5B)		
64			(768) Debt in default (p. 20)		
65			(769) Amounts payable to affiliated companies (p. 8)		
66			Total long-term debt due after one year		
			<b>RESERVES</b>		
67			(771) Pension and welfare reserves		
68			(772) Insurance reserves		
69			(774) Casualty and other reserves		
70			Total reserves		
			<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>		
71			(781) Interest in default		
72			(782) Other liabilities		
73			(783) Unamortized premium on long-term debt		
74			(784) Other deferred credits (p. 20)		
75			(785) Accrued depreciation—Leased property (p. 17)		
76			Total other liabilities and deferred credits		
			<b>SHAREHOLDERS' EQUITY</b>		
			Capital stock (Par or stated value)		
77	1	500 000	(791) Capital stock issued—Total	1,500,000	1 500 000
78			Common stock (p. 5B)	1,500,000	1 500 000
79			Preferred stock (p. 5B)		
80			(792) Stock liability for conversion		
81			(793) Discount on capital stock		
82	1	500 000	Total capital stock		1 500 000
			Capital Surplus		
83			(794) Premiums and assessments on capital stock (p. 19)		
84			(795) Paid-in surplus (p. 19)		
85			(796) Other capital surplus (p. 19)		
86			Total capital surplus		
			Retained Income		
87	7	387 516	(797) Retained income—Appropriated (p. 19)	7	415 397
88	7	387 516	(798) Retained income—Unappropriated (p. 22)	7	415 397
89	8	887 516	Total retained income	8	915 397
90	9	353 817	Total shareholders' equity	9	298 531
91			<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning 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 explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate 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; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ..... \$ 479,268

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ..... \$ 1,111,448

—Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

—Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

—Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c) (i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ..... \$ 278,746

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, Other deferred credits, at beginning of year—\$ -

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ..... \$ -

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual— ( - )

Other adjustments (indicate nature such as recapture on early disposition) ..... \$ -

Total deferred investment tax credit in account 784 at close of year ..... \$ -

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ..... \$ 75,339

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investment since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ..... \$ -

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
None			\$ -
None			
None			
None			\$ -

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	As recorded on books				Amount not recorded
	Amount in dispute	Account Nos.			
		Debit	Credit		
Per diem receivable.....	\$				\$ 116,788
Per diem payable.....					930
Net amount.....	\$	x x x x x	x x x x x		\$ 115,858

4. 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

5. 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 ..... \$ None

Procedure in accounting for pensions is consistent with prior year's treatment. Estimated amount of unfunded past service was adjusted in 1972 to reflect increased benefits and certain revisions in the actuarial assumptions and as at December 31, 1972 amounted to \$1,161,000.



## 670. FUNDED DEBT UNMATURED

Give particulars of the various issues of securities in accounts Nos. 764, "Equipment obligations and other debt due within one year" (excluding equipment obligations), and 765, "Funded debt, unmaturing," at close of the year. Funded debt, as here used, comprises all obligations maturing later than one year after date of issue in accordance with the instructions in the Uniform System of Accounts for Railroad Companies. Show

each issue separately, and make all necessary explanations in footnotes. For the purposes of this report, securities are considered to be *actually issued* when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. It should be noted that section 20a of

the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption. Entries in columns (k) and (l) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

Line No.	Name and character of obligation	Nominal date of issue	Date of maturity	INTEREST PROVISIONS		Total amount nominally and actually issued	Nominally issued and held by or for respondent (Identify pledged securities by symbol "p")	Total amount actually issued	Reacquired and held by or for respondent (Identify pledged securities by symbol "p")	Actually outstanding at close of year	INTEREST DURING YEAR	
				Rate percent per annum (d)	Dates due (e)						Accrued (k)	Actually paid (l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1						\$	\$	\$		\$	\$	\$
2												
3												
4												
					TOTAL							

5	Funded debt canceled: Nominally issued, \$	Actually issued, \$
---	--	---------------------

6	Purpose for which issue was authorized
---	--

## 690. CAPITAL STOCK

Give the particulars called for concerning the several classes and issues of capital stocks of the respondent outstanding at the close of the year, and make all necessary explanations in foot-  
notes. For definition of securities *actually issued* and *actually outstanding* see instructions for schedule 670. It should be noted that section 20a of the Interstate Commerce Act makes it un-  
lawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption.

[illegible]

15 Par value of par value or book value of nonpar stock canceled: Nominally issued, \$ None Actually issued, \$ None

16	Amount of receipts outstanding at the close of the year for installments received on subscriptions for stocks	None
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17 Purpose for which issue was authorized: None

18 The total number of stockholders at the close of the year was Twelve (12)

## 695. RECEIVERS' AND TRUSTEES' SECURITIES

Give particulars of evidences of indebtedness issued and payment of equipment obligations assumed by receivers and trustees under orders of a court as provided for in account No. 767, "Receivers' and trustees' securities." For definition of securities actually issued, and actually outstanding, see instructions for schedule 670.

[illegible]

† By the State Board of Railroad Commissioners, or other public authority, if any, having control over the issue of securities; if no public authority has such control, state the purpose and amounts as authorized by the board of directors and approved by stockholders.







## 701. ROAD AND EQUIPMENT PROPERTY

1. Give particulars of changes during the year in accounts 731, "Road and equipment property," and 732, "Improvements on leased property," classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. Gross charges during the year should include disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and for additions and betterments. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in columns (c) or (d), as may be appropriate, depending on the nature of the item. Adjustments in excess of \$100,000 should be explained. All changes made during the year should be analyzed by primary accounts.

3. Report on line 35 amounts not includable in the primary road accounts. The items reported should be briefly identified and explained in a footnote on page 6. 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.

Line No.	Account (a)	Balance at beginning of year (b)		Gross charges during year (c)		Credits for property retired during year (d)		Balance at close of year (e)		
		\$		\$		\$		\$		
1	(1) Engineering.....	152	527			3	308	149	219	
2	(2) Land for transportation purposes.....	332	218				353	331	865	
3	(2½) Other right-of-way expenditures.....									
4	(3) Grading.....	972	718			21	461	951	257	
5	(5) Tunnels and subways.....									
6	(6) Bridges, trestles, and culverts.....	643	115	4	840	5	074	642	881	
7	(7) Elevated structures.....									
8	(8) Ties.....	175	240	2	277	9	365	168	152	
9	(9) Rails.....	584	092		686	17	038	567	740	
10	(10) Other track material.....	324	838	1	859	16	660	310	037	
11	(11) Ballast.....	243	716			5	378	238	338	
12	(12) Track laying and surfacing.....	211	796		286	13	628	198	454	
13	(13) Fences, snowsheds, and signs.....		222						222	
14	(16) Station and office buildings.....	134	900					134	900	
15	(17) Roadway buildings.....	7	053					7	053	
16	(18) Water stations.....									
17	(19) Fuel stations.....	15	603					15	603	
18	(20) Shops and enginehouses.....	193	210	3	693			196	903	
19	(21) Grain elevators.....									
20	(22) Storage warehouses.....									
21	(23) Wharves and docks.....									
22	(24) Coal and ore wharves.....									
23	(25) TOFC/COFC terminals.....									
24	(26) Communication systems.....	28	577	9	623	9	650	28	550	
25	(27) Signals and interlockers.....									
26	(29) Power plants.....									
27	(31) Power-transmission systems.....	3	397					3	397	
28	(35) Miscellaneous structures.....									
29	(37) Roadway machines.....	202	345	71	511	6	116	267	740	
30	(38) Roadway small tools.....		680						680	
31	(39) Public improvements—Construction.....	44	602			1	267	43	335	
32	(43) Other expenditures—Road.....									
33	(44) Shop machinery.....	294	988	34	009	19	961	309	036	
34	(45) Power-plant machinery.....									
35	Other (specify and explain).....	4	565	128	784	129	259	4	565	
36	TOTAL EXPENDITURES FOR ROAD.....	1	809	195		1	309	1	807	
37	(52) Locomotives.....	5	822	103	325	520	28	282	6	119
38	(53) Freight-train cars.....								341	
39	(54) Passenger-train cars.....									
40	(55) Highway revenue equipment.....									
41	(56) Floating equipment.....									
42	(57) Work equipment.....	104	721	3	105	1	950	105	879	
43	(58) Miscellaneous equipment.....	36	100	2	663			38	763	
44	TOTAL EXPENDITURES FOR EQUIPMENT.....	7	772	122	331	288	31	541	8	071
45	(71) Organization expenses.....									
46	(76) Interest during construction.....	76	993			1	012	75	981	
47	(77) Other expenditures—General.....	22	333				288	22	045	
48	TOTAL GENERAL EXPENDITURES.....	99	326			1	300	98	026	
49	TOTAL.....	12	437	285	460	072	162	100	12	735
50	(80) Other elements of investment.....				10	293			10	293
51	(90) Construction work in progress.....	12	437	285	470	365	162	100	12	745
52	GRAND TOTAL.....									550



### 801. PROPRIETARY COMPANIES

Give particulars called for regarding each inactive proprietary corporation of the respondent (i. e., one *all* of whose outstanding stocks or obligations are held by or for the respondent 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 rests 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.

Line No.	Name of proprietary company  (a)	MILEAGE OWNED BY PROPRIETARY COMPANY						Investment in transportation property (accounts Nos. 731 and 732)  (g)	Capital stock (account No. 791)  (h)	Unmatured funded debt (account No. 765)  (i)	Debt in default (account No. 768)  (j)	Amounts payable to affiliated companies (account No. 769)  (k)
		Road (b)	Second and additional main tracks (c)	Passing tracks, crossovers, and turnouts (d)	Way switching tracks (e)	Yard switching tracks (f)						
								\$	\$	\$	\$	\$
1												
2												
3												
4												
5												
6												

### 901. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of the amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If

any such debt is evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on nonnegotiable debt retired during the year, even though no

portion of the issue remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)	Balance at close of year (d)	Interest accrued during year (e)	Interest paid during year (f)
		%	\$	\$	\$	\$
21						
22						
23						
24						
25						
26						
	TOTAL					

### EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in the balance outstanding in accounts Nos. 764, "Equipment obligations and other debt due within one year," and 766, "Equipment obligations," at the close of the year. In

column (a) show the name by which the equipment obligation is designated and in column (b) show the classes of equipment and the number of units covered by the obligation together with other details of identification. In column (c) show current rate of

interest, in column (d) show the contract price at which the equipment is acquired, and in column (e) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (a)	Description of equipment covered (b)	Current rate of interest (c)	Contract price of equipment acquired (d)	Cash paid on acceptance of equipment (e)	Actually outstanding at close of year (f)	Interest accrued during year (g)	Interest paid during year (h)
			%	\$	\$	\$	\$	\$
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								

## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 1001 AND 1002

1. Schedules 1001 and 1002 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of other corporations held by respondent at the close of the year specifically as investments, including obligations of the United States, of a State or local government, or of an individual, so held, in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; 722, "Other investments"; and 717, "Insurance and other funds"; investments made, disposed of, or written down during the year; and dividends and interest credited to income. Securities of affiliated companies are reportable in schedule No. 1001, and securities of nonaffiliated companies in schedule No. 1002. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the par value pledged, unpledged, and held in fund accounts. Under "pledged" include the par value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the par value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. 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:

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

5. By carriers, as the term is here used, 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, stockyards, express service and facilities, electric railway 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 purposes 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. In case any adjustments in book values thereof have been made during the year, a detailed statement thereof should be given on page 33 of this form.

9. Classify the securities according to the classification given above, showing the subclass by means of letters and figures in columns (a) and (b). Indicate by means of an arbitrary mark in column (c) 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.

10. Entries in column (c) should show date of maturity of bonds and other evidences of indebtedness. Obligations of the same designation which mature serially may be reported as "Serially 19\_\_\_\_\_ to 19\_\_\_\_\_."

11. For nonpar stock, show the number of shares in lieu of the par value in columns (e), (f), (g), (h), (j), and (l) of schedule No. 1001 and in columns (d), (e), (f), (g), (i), and (k) of schedule No. 1002. In reporting advances, the columns mentioned should be left blank. If any advances are pledged, give particulars in a footnote.

12. If the cost of any investment made during the year differs from the book value reported, explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein.

13. These schedules should not include any securities issued or assumed by respondent.



## 1001. INVESTMENTS IN AFFILIATED COMPANIES (See page 9 for Instructions)

Line No.	Ac-count No.	Class No.	Name of issuing company and description of security held, also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR											
					PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
					Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
	(a)	(b)	(c)	(d)	(e)			(f)			(g)			(h)		
				%	\$			\$			\$			\$		
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																

## 1002. OTHER INVESTMENTS (See page 9 for Instructions)

Line No.	Ac- count No.	Class No.	Name of issuing company or government and description of security held, also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR											
				PAR VALUE OF AMOUNT HELD AT CLOSE OF YEAR											
				Pledged			Unpledged			In sinking, insurance, and other funds			Total par value		
				(a)	(b)	(c)	(d)	(e)	(f)	(g)					
21	717	B3	U.S. Treasury Bonds 6% due 11/15/71-78	\$	9	000	\$			\$			\$	9	000
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															

## 1001. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.							
Total book value (i)			Par value (j)			Book value (k)			Par value (l)			Book value* (m)				Selling price (n)			Rate (o)	Amount credited to income (p)		
\$			\$			\$			\$			\$				\$			%	\$		
																						1
																						2
																						3
																						4
																						5
																						6
																						7
																						8
																						9
																						10

## 1002. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR			INVESTMENTS MADE DURING YEAR			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR						DIVIDENDS OR INTEREST DURING YEAR			Line No.	
Total book value (h)			Par value (i)		Book value (j)		Par value (k)		Book value* (l)		Selling price (m)		Rate (n)	Amount credited to income (o)		
\$			\$		\$		\$		\$		\$			\$		
	9	123		9 000		9 123		3 500		3 092		3 459	6 %		504	21
																22
																23
																24
																25
																26
																27
																28
																29
																30
																31

\*Identify all entries in this column which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.



**1201. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES**

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by nonreporting companies shown in schedule 1001, as well as those owned or controlled by any other organization or individual whose action respondent is enabled to determine.

3. Investments in U. S. Treasury obligations may be combined in a single item.

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made (list on same line in second section and in same order as in first section)	INVESTMENTS AT CLOSE OF YEAR				INVESTMENTS MADE DURING YEAR			
			Total par value		Total book value		Par value		Book value	
			(c)		(d)		(e)		(f)	
	(a)	(b)	\$		\$		\$		\$	
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

Line No.	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR								Names of subsidiaries in connection with things owned or controlled through them
	Par value			Book value			Selling price		
	(g)			(h)			(i)		
	\$			\$			\$		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									



# 1302. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. 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. 503 to 507, 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 com-

posite 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 included in account No. 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes non-depreciable property, a statement to that effect should be made in a footnote.

5. If depreciation accruals have been discontinued for any account, the depreciation also 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.

Line No.	Account	OWNED AND USED						LEASED FROM OTHERS								
		DEPRECIATION BASE						DEPRECIATION BASE								
		At beginning of year			At close of year			Annual composite rate (percent) (d)	At beginning of year			At close of year			Annual composite rate (percent) (g)	
		(b)			(e)				(f)			(h)				
(a)																
1	ROAD															
2	(1) Engineering		152	527		149	219	0 50								
3	(2½) Other right-of-way expenditures															
4	(3) Grading		972	718		951	257	0 04								
5	(5) Tunnels and subways															
6	(6) Bridges, trestles, and culverts		643	115		642	881	1 15								
7	(7) Elevated structures															
8	(13) Fences, snowsheds, and signs			222			222	4 15								
9	(16) Station and office buildings		134	900		134	900	2 69								
10	(17) Roadway buildings		7	053		7	053	2 10								
11	(18) Water stations															
12	(19) Fuel stations		15	603		15	603	3 00								
13	(20) Shops and enginehouses		193	210		196	903	1 69								
14	(21) Grain elevators															
15	(22) Storage warehouses															
16	(23) Wharves and docks															
17	(24) Coal and ore wharves															
18	(25) TOFC/COFC terminals															
19	(26) Communication systems		27	803		28	550	3 45								
20	(27) Signals and interlockers															
21	(29) Power plants															
22	(31) Power-transmission systems		3	397		3	397	3 33								
23	(35) Miscellaneous structures															
24	(37) Roadway machines		202	345		267	740	8 05								
25	(39) Public improvements—Construction		44	602		43	335	0 35								
26	(44) Shop machinery		228	476		309	036	2 56								
27	(45) Power-plant machinery															
28	All other road accounts															
29	Amortization (other than defense projects)															
30	Total road		2	625 971		2	750 096	1 78								
31	EQUIPMENT															
32	(52) Locomotives		1	809 195		1	807 886	2 96								
33	(53) Freight-train cars		5	822 103		6	119 341	*(a)								
34	(54) Passenger-train cars															
35	(55) Highway revenue equipment															
36	(56) Floating equipment															
37	(57) Work equipment		104	724		105	879	3 85								
38	(58) Miscellaneous equipment		36	100		38	763	12 50*								
39	Total equipment		7	772 122		8	071 869	4 65								
40	GRAND TOTAL		10	398 093		10	821 965	xx xx							xx	xx

\*Authorized by Accounting and Valuation Board Interstate Commerce Commission Sub-Order No. R-14-C-2 on December 22, 1970, per letter of Robert L. Oswald, Secretary.

(a) New 2.59 - \$2,530,620

Rebuilt - 6.50 - \$3,588,721



## 1303. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

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 includable 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 in computing the depreciation for the month of December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. 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.

Line No.	Account  (a)	DEPRECIATION BASE						Annual com- posite rate (percent)	
		Beginning of year (b)			Close of year (c)			(d)	
		\$			\$				
1	ROAD								%
2	(1) Engineering.....								
3	(2½) Other right-of-way expenditures.....								
4	(3) Grading.....								
5	(5) Tunnels and subways.....								
6	(6) Bridges, trestles, and culverts.....								
7	(7) Elevated structures.....								
8	(13) Fences, snowsheds, and signs.....								
9	(16) Station and office buildings.....								
10	(17) Roadway buildings.....								
11	(18) Water stations.....								
12	(19) Fuel stations.....								
13	(20) Shops and enginehouses.....								
14	(21) Grain elevators.....								
15	(22) Storage warehouses.....								
16	(23) Wharves and docks.....								
17	(24) Coal and ore wharves.....								
18	(25) TOFC/COFC terminals.....								
19	(26) Communication systems.....								
20	(27) Signals and interlockers.....								
21	(29) Power plants.....								
22	(31) Power-transmission systems.....								
23	(35) Miscellaneous structures.....								
24	(37) Roadway machines.....								
25	(39) Public improvements—Construction.....								
26	(44) Shop machinery.....								
27	(45) Power-plant machinery.....								
28	All other road accounts.....								
29	Total road.....								
30	EQUIPMENT								
31	(52) Locomotives.....								
32	(53) Freight-train cars.....								
33	(54) Passenger-train cars.....								
34	(55) Highway revenue equipment.....								
35	(56) Floating equipment.....								
36	(57) Work equipment.....								
37	(58) Miscellaneous equipment.....								
38	Total equipment.....								
39	GRAND TOTAL.....							xx	xx



## 1501. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 1502 for the reserve relating to road and equipment owned but not used by the respondent.) If any

entries are made for "Other credits" or "Other debits," state the facts occasioning such entries. A debit balance in column (b) or (g) for any primary account should be shown in red or designated "Dr."

2. 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.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

Line No.	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		
					Charges to operating expenses (c)			Other credits (d)			Retirements (e)			Other debits (f)					
		\$			\$			\$			\$			\$			\$		
1	ROAD																		
2	(1) Engineering		11	000			757					2	017					9	740
3	(2½) Other right-of-way expenditures																		
4	(3) Grading		5	899			384					14	137					7	854
5	(5) Tunnels and subways																		
6	(6) Bridges, trestles, and culverts		205	605			7 412					1	600					211	417
7	(7) Elevated structures																		
8	(13) Fences, snowsheds, and signs			75			9												84
9	(16) Station and office buildings		3	442			3 629											7	071
10	(17) Roadway buildings		1	782			148											1	930
11	(18) Water stations																		
12	(19) Fuel stations		8	285			468											8	753
13	(20) Shops and enginehouses		100	840			3 279											104	119
14	(21) Grain elevators																		
15	(22) Storage warehouses																		
16	(23) Wharves and docks																		
17	(24) Coal and ore wharves																		
18	(25) TOFC/COFC terminals																		
19	(26) Communication systems		14	645			1 081					6	417					9	309
20	(27) Signals and interlockers																		
21	(29) Power plants																		
22	(31) Power-transmission systems		1	466			113											1	579
23	(35) Miscellaneous structures																		
24	(37) Roadway machines		51	490		18	574					4	566					65	498
25	(39) Public improvements—Construction		3	869			156					1	267					2	758
26	(44) Shop machinery*		146	129			6 282					14	931					137	480
27	(45) Power-plant machinery*																		
28	All other road accounts																		
29	Amortization (other than defense projects)																		
30	Total road		554	527			42 292					44	935					551	884
31	EQUIPMENT																		
32	(52) Locomotives		929	575		53	523					859						982	239
33	(53) Freight-train cars		3	464	778		295 471					8	211					3	752 038
34	(54) Passenger-train cars																		
35	(55) Highway revenue equipment																		
36	(56) Floating equipment																		
37	(57) Work equipment		51	338		4	046			145								55	529
38	(58) Miscellaneous equipment			6 004		4	708											10	712
39	Total equipment		4	451	695		357 748			145		9	070					4	800 518
40	GRAND TOTAL		5	006	222		400 040			145		54	005					5	352 402

\*Chargeable to account 2223.

Other credits in column (d) are the result of a unit of property retired, the service value of which exceeded the ledger value.



## 1502. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others,

the depreciation charges for which are not includable in operating expenses of the respondent. (See schedule 1501 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 red or designated "Dr."

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
			(b)	Charges to others			Other credits			Retirements			Other debits			(g)	
				(c)	(d)	(e)	(f)										
	(a)	\$				\$				\$				\$			
1	ROAD																
2	(1) Engineering																
3	(2) Other right-of-way expenditures																
4	(3) Grading																
5	(5) Tunnels and subways																
6	(6) Bridges, trestles, and culverts																
7	(7) Elevated structures																
8	(13) Fences, snowsheds, and signs																
9	(16) Station and office buildings																
10	(17) Roadway buildings																
11	(18) Water stations																
12	(19) Fuel stations																
13	(20) Shops and enginehouses																
14	(21) Grain elevators																
15	(22) Storage warehouses																
16	(23) Wharves and docks																
17	(24) Coal and ore wharves																
18	(25) TOFC/COFC terminals																
19	(26) Communication systems																
20	(27) Signals and interlockers																
21	(29) Power plants																
22	(31) Power-transmission systems																
23	(35) Miscellaneous structures																
24	(37) Roadway machines																
25	(39) Public improvements—Construction																
26	(44) Shop machinery																
27	(45) Power-plant machinery																
28	All other road accounts																
29	Total road																
30	EQUIPMENT																
31	(52) Locomotives																
32	(53) Freight-train cars																
33	(54) Passenger-train cars																
34	(55) Highway revenue equipment																
35	(56) Floating equipment																
36	(57) Work equipment																
37	(58) Miscellaneous equipment																
38	Total equipment																
39	GRAND TOTAL																



## 1503. DEPRECIATION RESERVE--ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation--Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includable in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained.

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 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.	Account	Balance at beginning of year	CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year		
			Charges to operating expenses (e)	Other credits (d)	Retirements (e)	Other debits (f)							
							(a)	(b)	(c)	(g)			
1	ROAD	\$			\$			\$			\$		
2	(1) Engineering.....												
3	(2½) Other right-of-way expenditures.....												
4	(3) Grading.....												
5	(5) Tunnels and subways.....												
6	(6) Bridges, trestles, and culverts.....												
7	(7) Elevated structures.....												
8	(13) Fences, snowsheds, and signs.....												
9	(16) Station and office buildings.....												
10	(17) Roadway buildings.....												
11	(18) Water stations.....												
12	(19) Fuel stations.....												
13	(20) Shops and enginehouses.....												
14	(21) Grain elevators.....												
15	(22) Storage warehouses.....												
16	(23) Wharves and docks.....												
17	(24) Coal and ore wharves.....												
18	(25) TOFC/COFC terminals.....												
19	(26) Communication systems.....												
20	(27) Signals and interlocks.....												
21	(29) Power plants.....												
22	(31) Power-transmission systems.....												
23	(35) Miscellaneous structures.....												
24	(37) Roadway machines.....												
25	(39) Public improvements—Construction.....												
26	(44) Shop machinery*.....												
27	(45) Power-plant machinery*.....												
28	All other road accounts.....												
29	Total road.....												
30	EQUIPMENT												
31	(52) Locomotives.....												
32	(53) Freight-train cars.....												
33	(54) Passenger-train cars.....												
34	(55) Highway revenue equipment.....												
35	(56) Floating equipment.....												
36	(57) Work equipment.....												
37	(58) Miscellaneous equipment.....												
38	TOTAL EQUIPMENT.....												
39	GRAND TOTAL.....												

\*Chargeable to account 2223.



## 1605. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the year and all credits and debits during the year in reserve account No. 736, "Amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000

or more, or by single entries as "Total road" in line 28. If reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$			\$			\$			\$			\$			\$			\$			\$		
1	ROAD:	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
2																									
3																									
4																									
5																									
6																									
7																									
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9																									
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21																									
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD																								
29	EQUIPMENT:	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx	xx
30	(52) Locomotives																								
31	(53) Freight-train cars																								
32	(54) Passenger-train cars																								
33	(55) Highway revenue equipment																								
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	Total equipment																								
38	GRAND TOTAL																								



### 1607. DEPRECIATION RESERVE—MISCELLANEOUS PHYSICAL PROPERTY

Give particulars of the credits and debits during the year to account No. 738, "Accrued depreciation—Miscellaneous physical property," for each item or group of property for which depreciation was accrued; also the balances at the beginning of the year and at the close of the year in the reserve for each such item or group of property.

Show in column (f) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account. Each item amounting to \$50,000 or more should be stated; items less than \$50,000 may be combined in a single entry designated "Minor items, each less than \$50,000."

Line No.	Item (Kind of property and location) (a)	Balance at beginning of year (b)	Credits during year (c)	Debits during year (d)	Balance at close of year (e)	Rate (percent) (f)	Base (g)
1	"Minor items, each less	\$	\$	\$	\$	%	\$
2	than \$50,000"	(2 685)			(2 685)	2 00	
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL	(2 685)			(2 685)	2 00	

### 1608. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted, and in column (b) insert the contra account number to which the amount stated in column (c), (d), or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.		
			794. Premiums and assessments on capital stock (c)	795. Paid-in surplus (d)	796. Other capital surplus (e)
31	Balance at beginning of year	x x x	\$	\$	\$
32	Additions during the year (describe):				
33					
34					
35					
36					
37	Total additions during the year	x x x			
38	Deductions during the year (describe):				
39					
40					
41					
42	Total deductions	x x x			
43	Balance at close of year	x x x			

### 1609. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
61	Additions to property through retained income	\$	\$	\$
62	Funded debt retired through retained income			
63	Sinking fund reserves			
64	Miscellaneous fund reserves			
65	Retained income—Appropriated (not specifically invested)			
66	Other appropriations (specify):			
67				
68				
69				
70				
71				
72				
73				
74	TOTAL			



**1701. LOANS AND NOTES PAYABLE**

Give particulars of the various creditors and the character of the transactions involving in the current liability account No. 751, "Loans and notes payable."

List every item in excess of \$100,000, giving the information indicated in the column heading.

For creditors whose balances were severally less than \$100,000, a single

entry may be made under a caption "Minor accounts, each less than \$100,000."

Entries in columns (g) and (h) should include interest accruals and interest payments on loans and notes payable retired during the year, even though no portion of the issue remained outstanding at the close of the year.

Line No.	Name of creditor (a)	Character of liability or of transaction (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Balance at close of year (f)			Interest accrued during year (g)			Interest paid during year (h)		
					%	\$			\$			\$		
1														
2														
3														
4														
5														
6														
7														
8														
9														
TOTAL														

**1702. DEBT IN DEFAULT**

Give particulars for amounts included in Balance Sheet Account No. 768, "Debt in default," giving particulars for each security outstanding even though the amount be less than \$100,000.

Entries in columns (g) and (h) should include interest accruals and

interest payments on matured funded debt retired during the year, even though no portion of the debt remained outstanding at the close of the year.

Line No.	Name of security (a)	Reason for nonpayment at maturity (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Total par value actually outstanding at close of year (f)			Interest accrued during year (g)			Interest paid during year (h)		
					%	\$			\$			\$		
21														
22														
23														
24														
25														
26														
TOTAL														

**1703. OTHER DEFERRED CHARGES**

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)		
		\$		
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
TOTAL				

**1704. OTHER DEFERRED CREDITS**

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)		
		\$		
61				
62				
63				
64				
65				
66				
67				
68				
69				
TOTAL				



## 1801. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies. All contra entries hereunder should be indicated in parentheses.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) on lines 9 to 63, inclusive, should be fully explained in a footnote.

3. Give the particulars called for on lines 71 to 92, inclusive, with respect to net accruals of taxes on railway property and U.S. Government taxes. Substantial adjustments included in the amounts reported should be explained.

4. On page 21A show an analysis and distribution of Federal income taxes.

Line No.	Item (a)	Amount applicable to the year (b)			Line No.	Item (c)	Amount applicable to the year (d)		
		\$					\$		
1	ORDINARY ITEMS	x x	x x	x x	51	FIXED CHARGES	x x	x x	x x
2	RAILWAY OPERATING INCOME	x x	x x	x x	52	(542) Rent for leased roads and equipment (p. 27)			
3	(501) Railway operating revenues (p. 23)		3 315	071	53	(546) Interest on funded debt:	x x	x x	x x
4	(531) Railway operating expenses (p. 24)		2 325	600	54	(a) Fixed interest not in default			
5	Net revenue from railway operations		989	471	55	(b) Interest in default			
6	(532) Railway tax accruals		804	155	56	(547) Interest on unfunded debt			
7	Railway operating income		185	316	57	(548) Amortization of discount on funded debt			
8	RENT INCOME	x x	x x	x x	58	Total fixed charges		727	881
9	(503) Hire of freight cars and highway revenue freight equipment—Debit balance		463	944	59	Income after fixed charges (lines 50, 58)			
10	(504) Rent from locomotives				60	OTHER DEDUCTIONS	x x	x x	x x
11	(506) Rent from passenger-train cars				61	(546) Interest on funded debt:	x x	x x	x x
12	(506) Rent from floating equipment				62	(c) Contingent interest			
13	(507) Rent from work equipment		1 712		63	Ordinary income (lines 59, 62)		727	881
14	(508) Joint facility rent income		1 793						
15	Total rent income		467	449	64	EXTRAORDINARY AND PRIOR PERIOD ITEMS	x x x	x x	x x
16	RENTS PAYABLE	x x	x x	x x	65	(570) Extraordinary items - Net Cr. (Dr.) (p. 21B)			
17	(536) Hire of freight cars and highway revenue freight equipment—Debit balance				66	(580) Prior period items - Net Cr. (Dr.) (p. 21B)			
18	(537) Rent for locomotives				67	(590) Federal income taxes on extraordinary and prior period items - Debit (Credit) (p. 21B)			
19	(538) Rent for passenger-train cars				68	Total extraordinary and prior period items - Cr. (Dr.)			
20	(539) Rent for floating equipment		3 370		69	Net income transferred to Retained Income		727	881
21	(540) Rent for work equipment		5 020			Unappropriated			
22	(541) Joint facility rents		8 390						
23	Total rents payable		459 059		70	ANALYSIS OF ACCOUNT 532, RAILWAY TAX ACCRUALS	x x	x x	x x
24	Net rents (lines 15, 23)		644 375		71	United States Government taxes:	x x	450	104
25	Net railway operating income (lines 7, 24)				72	Income taxes		86	905
26	OTHER INCOME	x x	x x	x x	73	Old age retirement		19	350
27	(502) Revenue from miscellaneous operations (p. 24)				74	Unemployment insurance			280
28	(506) Income from lease of road and equipment (p. 27)		1 753		75	All other United States taxes		556	639
29	(510) Miscellaneous rent income (p. 25)		414		76	Total—U.S. Government taxes			
30	(511) Income from nonoperating property (p. 26)				77	Other than U.S. Government taxes:	x x	247	516
31	(512) Separately operated properties—Profit				78	Pennsylvania			
32	(513) Dividend income		79 649		79				
33	(514) Interest income		504		80				
34	(516) Income from sinking and other reserve funds				81				
35	(517) Release of premiums on funded debt				82				
36	(518) Contributions from other companies (p. 27)		6 509		83				
37	(519) Miscellaneous income (p. 25)		88 829		84				
38	Total other income		733 204		85				
39	Total income (lines 25, 38)				86				
40	MISCELLANEOUS DEDUCTIONS FROM INCOME	x x	x x	x x	87				
41	(534) Expenses of miscellaneous operations (p. 24)				88				
42	(535) Taxes on miscellaneous operating property (p. 24)		400		89				
43	(543) Miscellaneous rents (p. 25)		138		90				
44	(544) Miscellaneous tax accruals				91	Total—Other than U.S. Government taxes		247	516
45	(545) Separately operated properties—Loss				92	Grand Total—Railway tax accruals (account 532)		704	155
46	(549) Maintenance of investment organization								
47	(550) Income transferred to other companies (p. 27)		4 785						
48	(551) Miscellaneous income charges (p. 25)		5 323						
49	Total miscellaneous deductions		727 881						
50	Income available for fixed charges (lines 39, 49)								

\*Enter name of State.

NOTE.—See page 21B for explanatory notes, which are an integral part of the Income Account for the Year.



## 1801. INCOME ACCOUNT FOR THE YEAR -- Continued

## ANALYSIS OF FEDERAL INCOME TAXES

Line No.	Item (a)	Amount (b)
101	Provision for income taxes based on taxable net income recorded in the accounts for the year -----	\$ 539,232
102	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below -----	\$ 40,312
	- Accelerated depreciation under section 167 of the Internal Revenue Code.	
	- Guideline lives pursuant to Revenue Procedure 62-21.	
	- Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.	
103	Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation -----	\$ 6,572
104	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.	
	Flow-through ----- <b>X</b> ----- Deferral -----	
	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit -----	\$ 26,900
	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year -----	\$ -----
	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes -----	( ----- )
	Balance of current year's investment tax credit used to reduce current year's tax accrual -----	\$ -----
	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual -----	\$ -----
	Total decrease in current year's tax accrual resulting from use of investment tax credits -----	\$ -----
105	Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 184 of the Internal Revenue Code and basis use for book depreciation -----	\$ 24,592
106	Net decrease (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code -----	\$ -----
	Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)	
107	-----	
108	-----	
109	-----	
110	-----	
111	-----	
112	-----	
113	-----	
114	-----	
115	-----	
116	-----	454,000
117	Net applicable to the current year -----	(3,896)
118	Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs -----	
119	Adjustments for carry-backs -----	
120	Adjustments for carry-overs -----	
121	Total -----	450,104
	Distribution:	
122	Account 532 -----	450,104
123	Account 590 -----	
124	Other (Specify) -----	
125	-----	
126	Total -----	450,104

NOTE: The amount shown on line 72 should equal line 122; the amount shown on line 121 should equal line 126.

## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice; and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential effect on net income for the year need not be reported. If carrier

has nothing to report, insert the word "None." The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in the section below Schedule 1801, "Income account for the year," pertaining to the analysis of Federal income taxes. However, the explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590 "Federal income taxes on extraordinary and prior period items" are to be disclosed below.

NONE



## 1901. RETAINED INCOME—UNAPPROPRIATED

1. Show hereunder the items of the Retained Income 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 indicated in parentheses.

3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)		Remarks (c)
	<b>CREDITS</b>	\$		
1	(602) Credit balance transferred from Income (p. 21) -----	727	881	
2	(606) Other credits to retained income† -----			Net of Federal income taxes \$ <u>NONE</u>
3	(622) Appropriations released -----	727	881	
4	Total -----			
	<b>DEBITS</b>			
5	(612) Debit balance transferred from Income (p. 21) -----			
6	(616) Other debits to retained income† -----			Net of Federal income taxes \$ <u>NONE</u>
7	(620) Appropriations for sinking and other reserve funds -----			
8	(621) Appropriations for other purposes -----	700	000	
9	(623) Dividends (p. 23) -----	700	000	
10	Total -----			
	Net increase during year* -----	27	881	
11	Balance at beginning of year (p. 5)* -----	7	387 516	
12	Balance at end of year (carried to p. 5)* -----	7	415 397	
13				

\* Amount in parentheses indicates debit balance.

† Show principal items in detail.

## 1902. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote. 2. If any obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote. 3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 1901.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
31	Common Stock	50		\$ 1 500 000	\$ 700 000	12-13-72	12-27-72
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
				TOTAL	700 000		

## 2001. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies. The proportion of joint traffic receipts belonging to other carriers should not be included.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)			Class of railway operating revenues (c)	Amount of revenue for the year (d)		
		\$	x x	x x		\$	x x	x x
	TRANSPORTATION—RAIL LINE				INCIDENTAL			
1	(101) Freight*	3	307	431	(131) Dining and buffet			
2	(102) Passenger*				(132) Hotel and restaurant			
3	(103) Baggage				(133) Station, train, and boat privileges			
4	(104) Sleeping car				(135) Storage—Freight			
5	(105) Parlor and chair car				(137) Demurrage		6	960
6	(106) Mail				(138) Communication			
7	(107) Express				(139) Grain elevator			
8	(108) Other passenger-train				(141) Power			
9	(109) Milk				(142) Rents of buildings and other property			22
10	(110) Switching*				(143) Miscellaneous			658
11	(113) Water transfers				Total incidental operating revenue		7	640
12	Total rail-line transportation revenue	3	307	431	JOINT FACILITY			
13					(151) Joint facility—Cr			
14					(152) Joint facility—Dr			
15					Total joint facility operating revenue			
16					Total railway operating revenues	3	315	071

\*Report hereunder the charges to these accounts representing payments made to others as follows:

- For terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates. \$ NONE
- For switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement. \$ NONE
- For substitute highway motor service in lieu of line-haul rail service performed under joint tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):
  - Payments for transportation of persons. \$ NONE
  - Payments for transportation of freight shipments. \$ NONE



## 2002. RAILWAY OPERATING EXPENSES

1. State the railway operating expenses of the respondent for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			Name of railway operating expense account (c)	Amount of operating expenses for the year (d)		
		\$	x x	x x		\$	x x	x x
	<b>MAINTENANCE OF WAY AND STRUCTURES</b>		x x	x x	<b>TRANSPORTATION—RAIL LINE</b>		x x	x x
1	(2201) Superintendence.....		43	471	(2241) Superintendence and dispatching.....		60	459
2	(2202) Roadway maintenance.....		296	844	(2242) Station service.....			60
3	(2203) Maintaining structures.....		52	025	(2243) Yard employees.....		42	677
4	(2203½) Retirements—Road.....		30	143	(2244) Yard switching fuel.....			2
5	(2204) Dismantling retired road property.....		1	464	(2245) Miscellaneous yard expenses.....			
6	(2208) Road property—Depreciation.....		36	010	(2246) Operating joint yards and terminals—Dr.....			
7	(2209) Other maintenance of way expenses.....		35	257	(2247) Operating joint yards and terminals—Cr.....			
8	(2210) Maintaining joint tracks, yards, and other facilities—Dr.....				(2248) Train employees.....		227	761
9	(2211) Maintaining joint tracks, yards, and other facilities—Cr.....		10	640	(2249) Train fuel.....		71	638
10	Total maintenance of way and structures.....		484	574	(2251) Other train expenses.....		55	280
11	<b>MAINTENANCE OF EQUIPMENT</b>		x x	x x	(2252) Injuries to persons.....		12	175
12	(2221) Superintendence.....		56	042	(2253) Loss and damage.....			54
13	(2222) Repairs to shop and power-plant machinery.....		6	429	(2254) Other casualty expenses.....		3	576
14	(2223) Shop and power-plant machinery—Depreciation.....		6	282	(2255) Other rail and highway transportation expenses.....		32	354
15	(2224) Dismantling retired shop and power-plant machinery.....			114	(2256) Operating joint tracks and facilities—Dr.....			
16	(2225) Locomotive repairs.....		128	116	(2257) Operating joint tracks and facilities—Cr.....			
17	(2226) Car and highway revenue equipment repairs.....		291	829	Total transportation—Rail line.....		506	036
18	(2227) Other equipment repairs.....		18	996	<b>MISCELLANEOUS OPERATIONS</b>		x x	x x
19	(2228) Dismantling retired equipment.....			745	(2258) Miscellaneous operations.....			
20	(2229) Retirements—Equipment.....				(2259) Operating joint miscellaneous facilities—Dr.....			
21	(2234) Equipment—Depreciation.....		357	748	(2260) Operating joint miscellaneous facilities—Cr.....			
22	(2235) Other equipment expenses.....		32	894	<b>GENERAL</b>		x x	x x
23	(2236) Joint maintenance of equipment expenses—Dr.....				(2261) Administration.....		252	624
24	(2237) Joint maintenance of equipment expenses—Cr.....				(2262) Insurance.....			14
25	Total maintenance of equipment.....		899	195	(2264) Other general expenses.....		180	848
26	<b>TRAFFIC</b>		x x	x x	(2265) General joint facilities—Dr.....			
27	(2240) Traffic expenses.....		2	309	(2266) General joint facilities—Cr.....			
28					Total general expenses.....		433	486
29					<b>GRAND TOTAL RAILWAY OPERATING EXPENSES.....</b>		2	325 600

30 Operating ratio (ratio of operating expenses to operating revenues), 70.15 percent. (Two decimal places required.)

## 2003. MISCELLANEOUS PHYSICAL PROPERTIES OPERATED DURING THE YEAR

Give particulars of each class of miscellaneous physical property or plant operated during the year. Group the properties under the heads of the classes of operations to which they are devoted.

In column (a) give the designation used in the respondent's records and the name of the town or city and State in which the property or plant is located, stating whether the respondent's title is that of ownership or whether the property is held under lease or other

incomplete title. All peculiarities of title should be explained in a footnote.

The totals of columns (b), (c), and (d) should agree with the totals of accounts Nos. 502, "Revenue from miscellaneous operations," 534, "Expenses of miscellaneous operations," and 535, "Taxes on miscellaneous operating property" in respondent's Income Account for the Year. If not, differences should be explained in a footnote.

Line No.	Designation and location of property or plant, character of business, and title under which held (a)	Total revenue during the year (Acct. 502) (b)			Total expenses during the year (Acct. 534) (c)			Total taxes applicable to the year (Acct. 535) (d)		
		\$			\$			\$		
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46										
	<b>TOTAL</b>									

## 2101. MISCELLANEOUS RENT INCOME

Line No.	DESCRIPTION OF PROPERTY		Name of lessee (c)	Amount of rent	
	Name (a)	Location (b)		(d)	
1	"Minor Items, each less than \$100,000"			\$	1 753
2					
3					
4					
5					
6					
7					
8					
9	TOTAL				1 753

## 2102. MISCELLANEOUS INCOME

Line No.	Source and character of receipt (a)	Gross receipts (b)			Expenses and other deductions (c)			Net miscellaneous income (d)	
		\$			\$			\$	
21	"Minor Items, each less than \$100,000"								6 509
22									
23									
24									
25									
26									
27									
28									
29	TOTAL								6 509

## 2103. MISCELLANEOUS RENTS

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to income	
	Name (a)	Location (b)		(d)	
31	"Minor Items, each less than \$100,000"			\$	400
32					
33					
34					
35					
36					
37					
38					
39	TOTAL				400

## 2104. MISCELLANEOUS INCOME CHARGES

Line No.	Description and purpose of deduction from gross income (a)	Amount (b)	
		\$	
41	"Minor Items, each less than \$100,000"		4 785
42			
43			
44			
45			
46			
47			
48			
49			
50	TOTAL		4 785



## 2201. INCOME FROM NONOPERATING PROPERTY

Line No.	Designation (a)	Revenues or income (b)	Expenses (c)	Net income or loss (d)	Taxes (e)
1	Peoples Natural Gas Company - Rental covering oil and gas line	\$ 414	\$	\$	\$
2					
3					
4					
5					
6					
7	TOTAL	414			

## 2202. MILEAGE OPERATED (ALL TRACKS)†

Give particulars called for concerning all tracks operated by respondent at the close of the year. Way switching tracks include station, team, industry, and other switching tracks for which no separate switching service is maintained. Yard switching tracks include classification, house, team, industry, and other tracks switched by yard locomotives in yards where separate switching services are maintained. Tracks belonging to an industry for which no rent is payable should not be reported. Switching and Terminal Companies report on line 26 only.

## 2203. MILEAGE OPERATED—BY STATES

Line Haul Railways show single track only.  
Switching and Terminal Companies show all tracks.

Line No.	Line in use (a)	Owued (b)	Proprietary companies (c)	Leased (d)	Operated under contract (e)	Operated under track-age rights (f)	Total operated (g)	State (h)	Owued (i)	Proprietary companies (j)	Leased (k)	Operated under contract (l)	Operated under track-age rights (m)	Total operated (n)
21	Single or first main track	37	92	8			37	Pennsylvania	37	92	8			37
22	Second and additional main tracks													
23	Passing tracks, cross-overs, and turn-outs		63	1			63							
24	Way switching tracks	19	61	9			19							
25	Yard switching tracks													
26	TOTAL	58	16	8			58		37	92	8			37

2215. Show, by States, mileage of tracks owned but not operated by respondent: First main track, NONE; second and additional main tracks, NONE; industrial tracks, NONE; yard track and sidings, NONE; total, all tracks, NONE†

2216. Road is completed from (Line Haul Railways only)\* See Below to \_\_\_\_\_ Total distance, \_\_\_\_\_ miles

2217. Road located at (Switching and Terminal Companies only)\* Not Applicable

2218. Gage of track 4 ft. 8-1/2 in.

2219. Weight of rail 100,115,130, 131 & 132 lb. per yard.

2220. Kind and number per mile of crossties Treated 2,978 per mile

2221. State number of miles electrified: First main track, NONE; second and additional main tracks, NONE; passing tracks, cross-overs, and turn-outs, NONE; way switching tracks, NONE; yard switching tracks, NONE

2222. Ties applied in replacement during year: Number of crossties, 1,100; average cost per tie, \$ 6.10; number of feet (B. M.) of switch and bridge ties, 27,727; average cost per M feet (B. M.), \$ 225.53

2223. Rail applied in replacement during year: Tons (2,000 pounds), 367.54; weight per yard, 131 & 132; average cost per ton, \$ 139.57

\*Insert names of places.

†Mileage should be stated to the nearest hundredth of a mile.

## EXPLANATORY REMARKS

2216	Colver to Manver	18.53
	Elkdale to Rexis	4.21
	Regan Jct. to Nanty Glo	7.73
	Nanty Glo to Revloc	4.79
	Revloc to Steel	.97
	Bethlehem to Cambria Slope	1.69
		37.92

**2301. RENTS RECEIVABLE**  
INCOME FROM LEASE OF ROAD AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessee (c)	Amount of rent during year (d)		
				\$		
1						
2						
3						
4						
5						
Total						

NONE

**2302. RENTS PAYABLE**  
RENT FOR LEASED ROADS AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessee (c)	Amount of rent during year (d)		
				\$		
11						
12						
13						
14						
15						
Total						

NONE

**2303. CONTRIBUTIONS FROM OTHER COMPANIES**

Line No.	Name of contributor (a)	Amount during year (b)		
		\$		
21				
22				
23				
24				
25				
26				
Total				

NONE

**2304. INCOME TRANSFERRED TO OTHER COMPANIES**

Line No.	Name of transferee (a)	Amount during year (b)		
		\$		
21				
22				
23				
24				
25				
26				
Total				

NONE

**2305.** Describe fully all liens upon any of the property of the respondent at the close of the year, and all mortgages, deeds of trust, and other instruments whereby such liens were created. Describe also all property subject to the said several liens. This inquiry covers judgment liens, mechanics' liens, etc., as well as liens based on contract. If there were no liens of any character upon any of the property of the respondent at the close of the year, state that fact.

NONE



## 2401. EMPLOYEES, SERVICE, AND COMPENSATION

1. Give particulars of the average number of employees of various classes in the service of the respondent, of service rendered by such employees, and of compensation paid therefor during the year. Employees are to be counted and classified and their service and compensation reported in accordance with the Commission's Rules Governing the Classification of Railroad Employees and Reports of their Service and Compensation, effective January 1, 1951.

2. Averages called for in column (b) should be the average of twelve middle-of-month counts.

3. Pensioners rendering no service are not to be included in the count, nor is any compensation paid them to be included hereunder.

4. If any of the general officers served without compensation or were carried on the payrolls of another company, those facts should be stated in a footnote.

5. If any compensation was paid or is payable under labor awards of the current year, include the amount applicable to the current year in column (d) and show the portion applicable to prior years (back pay) in a footnote, by groups of employees. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto.

6. This schedule does not include old-age retirement, and unemployment insurance taxes.

Line No.	Classes of employees (a)	Average number of employees (b)	Total service hours (c)	Total compensation (d)	Remarks (e)
1	TOTAL (executives, officials, and staff assistants).....	3	6 228	54 925	
2	TOTAL (professional, clerical, and general).....	12	25 152	107 121	
3	TOTAL (maintenance of way and structures).....	20	42 016	185 164	
4	TOTAL (maintenance of equipment and stores).....	29	62 379	300 387	
5	TOTAL (transportation—other than train, engine, and yard).....	3	6,500	39 239	
6	TOTAL (transportation—yardmasters, switch tenders, and hostlers).....	4	7 996	34 821	
7	TOTAL, ALL GROUPS (except train and engine).....	71	150 271	721 657	
8	TOTAL (transportation—train and engine).....	23	45 956	245 454	
9	GRAND TOTAL.....	94	196 227	967 111	

Amount of foregoing compensation (excluding back pay for prior years) that is chargeable to account No. 531, "Railway operating expenses": \$ 924,136

## 2402. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

1. Show hereunder the quantities of the various kinds of fuel consumed by locomotives and motor or other self-propelled rail cars in the service of respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity.

2. The ton of 2,000 pounds should be used.

Line No.	Kind of service (a)	A. LOCOMOTIVES (STEAM, ELECTRIC, AND OTHER)					B. RAIL MOTOR CARS (GASOLINE, OIL-ELECTRIC, ETC.)		
		Diesel oil (gallons) (b)	Gasoline (gallons) (c)	Electricity (kilowatt-hours) (d)	STEAM		Electricity (kilowatt-hours) (g)	Gasoline (gallons) (h)	Diesel oil (gallons) (i)
					Coal (tons) (e)	Fuel oil (gallons) (f)			
31	Freight.....	530,073							
32	Passenger.....								
33	Yard switching.....								
34	TOTAL TRANSPORTATION.....	530,073							
35	Work train.....								
36	GRAND TOTAL.....	530,073							
37	TOTAL COST OF FUEL*.....	71,638		XXXX			XXXX		

\*Show cost of fuel charged to yard and train service (accounts Nos. 2244 and 2245). 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.

The following are common officers of Cambria and Indiana Railroad Company, Conemaugh & Black Lick Railroad Company, Patapsco & Back Rivers Railroad Company, Philadelphia, Bethlehem and New England Railroad Company, South Buffalo Railway Company and Steelton & Highspire Railroad Company. The aggregate compensation paid to each such officer in 1972 was as follows:

		<u>CandI</u> <u>RR Co.</u>	<u>C&amp;BL</u> <u>RR Co.</u>	<u>P&amp;BR</u> <u>RR Co.</u>	<u>PBandNE</u> <u>RR Co.</u>	<u>SB</u> <u>RWYCo.</u>	<u>S&amp;H</u> <u>RR Co.</u>	<u>Total</u>
Kent, R. J.	Col. C	\$15,300	\$9,180	\$12,240	\$10,404	\$12,240	\$1,836	\$61,200 /1
President		15,768	9,444	12,828	10,752	12,684	1,908	63,384 /2
	Col. D	1,631	5,527	10,666	5,343	4,436	1,815	29,418
Doroff, C. L.	Col. C	7,500	4,248	7,788	4,740	7,800	468	32,544 /1
Vice-President		7,692	4,356	8,052	4,872	8,016	492	33,480 /2
	Col. D	3,333	1,713	3,446	1,695	1,626	510	12,323
Jones, H. C.	Col. C	5,004	5,328	5,796	4,188	5,700	1,080	27,096 /1
Vice-President		5,136	5,460	6,000	4,308	5,868	1,116	27,888 /2
	Col. D	2,763	1,629	2,901	1,459	1,308	506	10,566
Hancox, R. O.	Col. C	6,336	3,528	7,344	4,080	7,308	396	28,992 /1
Secretary		6,648	3,708	7,716	4,284	7,668	420	30,444 /1
		6,816	3,804	7,956	4,404	7,860	432	31,272 /2
	Col. D	2,393	1,226	2,511	1,191	1,129	383	8,833
Fisher, M. J.	Col. C	5,496	3,036	6,312	3,540	6,324	336	25,044 /1
Auditor		6,048	3,336	6,948	3,888	6,960	372	27,552 /1
		6,204	3,420	7,152	3,996	7,140	384	28,296 /2
	Col. D	2,053	1,050	2,159	1,035	1,017	324	7,638

/1 Annual rate before change.

/2 Annual rate at close of year.



## 2501. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Sections 5 and 6 of Schedule 300 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners, or employees, if any, to whom the respondent similarly paid \$20,000 or more. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies. Any large "other compensation"

should be explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$20,000 or more and the detail as to division of the salary should be stated. By salary (column (c)) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1								
2								
3	See Insert Sheet							
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

## 2502. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowances for expenses, or any form of payments amounting in the aggregate of \$20,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 2501 in this annual report) for services or as a donation, except that with respect to contributions under \$20,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$20,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railway associations, commissions,

committees, bureaus, boards, and other organizations maintained jointly by railways shall also be included. *The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.*

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$20,000 or more to organizations maintained jointly by railways with other railways are not to be excluded even if their services are regarded as routine.

If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Nature of service (b)	Amount of payment (c)		
			\$		
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
TOTAL					

## 2601. STATISTICS OF RAIL-LINE OPERATIONS. [For Road Haul Traffic Only]

Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Motor car and trailer miles, if any, should be included. Highway traffic to be excluded. Locomotive unit-miles should include all miles made by each locomotive unit. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

Item No.	Item (a)	Freight trains (b)		Passenger trains (c)		Total transportation service (d)		Work trains (e)		
1	Average mileage of road operated (whole number required).....		38				38	x x	x x	x x
	TRAIN-MILES									
2	Total (with locomotives).....	32	089			32	089	NONE		
3	Total (with motercars).....									
4	TOTAL TRAIN-MILES	32	089			32	089			
	LOCOMOTIVE UNIT-MILES									
5	Road service.....	194	249			194	249	x x	x x	x x
6	Train switching.....	95	178			95	178	x x	x x	x x
7	Yard switching.....	138	456			138	456	x x	x x	x x
8	TOTAL LOCOMOTIVE UNIT-MILES	427	883			427	883	x x	x x	x x
	CAR-MILES									
9	Loaded freight cars.....	428	267			428	267	x x	x x	x x
10	Empty freight cars.....	477	042			477	042	x x	x x	x x
11	Caboose.....	32	089			32	089	x x	x x	x x
12	TOTAL FREIGHT CAR-MILES	937	398			937	398	x x	x x	x x
13	Passenger coaches.....							x x	x x	x x
14	Combination passenger cars (mail, express, or baggage, etc., with passenger).....							x x	x x	x x
15	Sleeping and parlor cars.....							x x	x x	x x
16	Dining, grill and tavern cars.....							x x	x x	x x
17	Head-end cars.....							x x	x x	x x
18	TOTAL (lines 13, 14, 15, 16 and 17).....							x x	x x	x x
19	Business cars.....							x x	x x	x x
20	Crew cars (other than cabooses).....							x x	x x	x x
21	GRAND TOTAL CAR-MILES (lines 12, 18, 19 and 20).....	937	398			937	398	x x	x x	x x
	REVENUE AND NONREVENUE FREIGHT TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x
22	Tons—Revenue freight.....	x x	x x	x x	x x	4	142	428	x x	x x
23	Tons—Nonrevenue freight.....	x x	x x	x x	x x	4	156	578	x x	x x
24	TOTAL TONS—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	30	943	941	x x	x x
25	Ton-miles—Revenue freight.....	x x	x x	x x	x x	132	520	x x	x x	x x
26	Ton-miles—Nonrevenue freight.....	x x	x x	x x	x x	35	233	839	x x	x x
27	TOTAL TON-MILES—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	31	876	461	x x	x x
	REVENUE PASSENGER TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x
28	Passengers carried—Revenue.....	x x	x x	x x	x x				x x	x x
29	Passenger-miles—Revenue.....	x x	x x	x x	x x				x x	x x

NOTES AND REMARKS



# 2602. REVENUE FREIGHT CARRIED DURING THE YEAR. (For Road Haul Traffic Only)

1. Give the particulars called for concerning the commodities carried by the respondent during the year, the revenue from which is includable in account No. 101, *Freight*, on the basis of the 2-digit codes named in 49 C.F.R. 123.52, by Order of September 13, 1963. In stating the number of tons received from connecting carriers (c), include all connecting carriers, whether rail or water and whether the freight is received directly or indirectly (as through elevators).

2. Under Order of December 16, 1964, traffic involving less than three shippers reportable in any one commodity class may be excluded from this schedule, but must be submitted unbound in a separate schedule supplemental to this one and marked *Supplemental*. Extra copies of Schedule 2602 may be obtained upon request to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C., 20423. If a supplemental schedule is filed, check the space provided at the bottom of this schedule. Supplemental reports will be withheld from public inspection.

3. Particulars for Codes 01 to 46 inclusive, should include all traffic moved in lots of 10,000 pounds or more. Forwarder traffic includes freight traffic shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act. Code 47 should include all traffic moved in lots of less than 10,000 pounds.

4. *Gross freight revenue* means respondent's gross freight revenue without adjustment for absorption or corrections.

Item No.	COMMODITY		REVENUE FREIGHT IN TONS (2,000 POUNDS)			Gross freight revenue (dollars)
	Description (a)	Code No.	Originating on respondent's road (b)	Received from connecting carriers (c)	Total carried (d)	
1	Farm Products.....	01				
2	Forest Products.....	08		136	136	222
3	Fresh Fish and Other Marine Products.....	09				
4	Metallic Ores.....	10				
5	Coal.....	11	4,141,512		4,141,512	3,305,300
6	Crude Petro, Nat Gas, & Nat Gsln.....	13				
7	Nonmetallic Minerals, except Fuels.....	14				
8	Ordnance and Accessories.....	19				
9	Food and Kindred Products.....	20				
10	Tobacco Products.....	21				
11	Basic Textiles.....	22				
12	Apparel & Other Finished Tex Prd Inc Knit.....	23				
13	Lumber & Wood Products, except Furniture.....	24				
14	Furniture and Fixtures.....	25				
15	Pulp, Paper and Allied Products.....	26				
16	Printed Matter.....	27				
17	Chemicals and Allied Products.....	28				
18	Petroleum and Coal Products.....	29				
19	Rubber & Miscellaneous Plastic Products.....	30				
20	Leather and Leather Products.....	31				
21	Stone, Clay and Glass Products.....	32		179	179	203
22	Primary Metal Products.....	33				
23	Fabr Metal Prd, Exc Ordn Machy & Transp.....	34	115	401	516	1,532
24	Machinery, except Electrical.....	35				
25	Electrical Machy, Equipment & Supplies.....	36				
26	Transportation Equipment.....	37				
27	Instr, Phot & Opt GD, Watches & Clocks.....	38				
28	Miscellaneous Products of Manufacturing.....	39		85	85	174
29	Waste and Scrap Materials.....	40				
30	Miscellaneous Freight Shipments.....	41				
31	Containers, Shipping, Returned Empty.....	42				
32	Freight Forwarder Traffic.....	44				
33	Shipper Assn or Similar Traffic.....	45				
34	Misc Shipments except Forwarder (44) or Shipper Assn (45).....	46				
35	GRAND TOTAL, CARLOAD TRAFFIC.....		4,141,627	801	4,142,428	3,307,431
36	Small Packaged Freight Shipments.....					
37	Grand Total, Carload & LCL Traffic.....		4,141,627	801	4,142,428	3,307,431

☒ This report includes all commodity statistics for the period covered.

☐ A supplemental report has been filed covering traffic involving less than three shippers reportable in any one commodity code.

☐ Supplemental Report NOT OPEN TO PUBLIC INSPECTION.

## ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

Assn	Association	Inc	Including	Nat	Natural	Prd	Products
Exc	Except	Instr	Instruments	Opt	Optical	Tex	Textile
Fabr	Fabricated	LCL	Less than carload	Ordn	Ordnance	Transp	Transportation
Gd	Goods	Machy	Machinery	Petro	petroleum		
Gsln	Gasoline	Misc	Miscellaneous	Phot	photographic		

## 2701. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(FOR SWITCHING OR TERMINAL COMPANIES ONLY)

Give particulars of cars handled during the year. With respect to the term "cars handled" it should be observed that, when applied to *switching* operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to the point of delivery is to be counted as one car handled. No incidental movement

is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to *terminal* operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

The number of locomotive-miles in yard-switching service should be computed in accordance with account No. 816, "Yard switching locomotive-miles."

Item No.	Item (a)	Switching operations (b)			Terminal operations (c)			Total (d)		
	FREIGHT TRAFFIC									
1	Number of cars handled earning revenue—Loaded.....									
2	Number of cars handled earning revenue—Empty.....									
3	Number of cars handled at cost for tenant companies—Loaded.....									
4	Number of cars handled at cost for tenant companies—Empty.....									
5	Number of cars handled not earning revenue—Loaded.....									
6	Number of cars handled not earning revenue—Empty.....									
7	Total number of cars handled.....									
	PASSENGER TRAFFIC									
8	Number of cars handled earning revenue—Loaded.....									
9	Number of cars handled earning revenue—Empty.....									
10	Number of cars handled at cost for tenant companies—Loaded.....									
11	Number of cars handled at cost for tenant companies—Empty.....									
12	Number of cars handled not earning revenue—Loaded.....									
13	Number of cars handled not earning revenue—Empty.....									
14	Total number of cars handled.....									
15	Total number of cars handled in revenue service (items 7 and 14).....									
16	Total number of cars handled in work service.....									

Number of locomotive-miles in yard-switching service: Freight, NONE; passenger, NONE



# 2801. INVENTORY OF EQUIPMENT INSTRUCTIONS

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 of equipment purchased, built in company shops, or otherwise acquired.

3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (e); units rented from others for a period less than one year should not be included in column (f). Units installed during the year and subsequently leased to others for a year or more should be shown as added in column (c), as retired in column (d), and 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. (A locomotive tender should be considered as a part of the locomotive unit.) A "self-propelled car" is a rail motor car propelled by electric motors receiving power from 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.

5. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from an external conductor. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric

motors that propel the vehicle. An "Other" unit includes all units other than diesel or electric, e.g., steam gas turbine. Show the types of other units, service and number, as appropriate, in a brief description sufficient for positive identification.

6. Column (h) should show aggregate capacity for all units reported in column (g), 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), or tractive effort of steam locomotive units; 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; for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

7. Freight-train car type codes shown in column (a) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. 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.

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

Line No.	Item	Units in service of respondent at beginning of year	Number added during year	Number retired during year	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6)	Number leased to others at close of year
					Owned and used	Leased from others	Total in service of respondent (e+f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>LOCOMOTIVE UNITS</b>									
1.	Diesel-----	18			18		18	(h.p.) 22,200	None
2.	Electric-----								
3.	Other-----								
4.	Total (lines 1 to 3)-----	18	-	-	18	-	18	xxxx	
<b>FREIGHT-TRAIN CARS</b>									
5.	Box-General service (A-20, A-30, A-40, A-50, all B (except B080) L070, R-00, R-01, R-06, R-07)							(tons)	
6.	Box-Special service (A-00, A-10, B080)								
7.	Gondola (All G, J-00, all C, all E)	840	20	3	857		857	58,275	
8.	Hopper-Open top (All H, J-10, all K)								
9.	Hopper-Covered (L-5-)								
10.	Tank (All T)								
11.	Refrigerator-Mechanical (R-04, R-10, R-11, R-12)								
12.	Refrigerator-Non-Mechanical (R-02, R-03, R-05, R-08, R-09, R-13, R-14, R-15, R-16, R-17)								None
13.	Stock (All S)								
14.	Autorack (F-5-, F-6-)								
15.	Flat (All F (except F-5-, F-6-, F-7-, F-8-), L-2-L-3-)								
16.	Flat-TOF (F-7-, F-8-)								
17.	All other (L-0-, L-1-, L-4-, L080, L090)	840	20	3	857	-	857	58,275	
18.	Total (lines 5 to 17)-----	4	-	-	4	-	4	xxxx	
19.	Caboose (All N)	844	20	3	867	-	867	xxxx	
20.	Total (lines 18 and 19)-----							(seating capacity)	
<b>PASSENGER-TRAIN CARS</b>									
<b>NON-SELF-PROPELLED</b>									
21.	Coaches and combined cars (PA, PB, PBC, all class C, except CSB)								
22.	Parlor, sleeping, dining cars (PBC, PC, PL, PO, PS, PT, PAS, PDS, all class D, PD)								
23.	Non-passenger carrying cars (All class B, CSB, PSA, IA, all class M)								
24.	Total (lines 21 to 23)-----								



## 2801. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Item	Units in service of respondent at beginning of year	Number added during year	Number retired during year	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6)	Number leased to others at close of year
					Owued and used	Leased from others	Total in service of respondent (e+f)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
	PASSENGER-TRAIN CARS - Continued						(Seating capacity)		
	SELF-PROPELLED RAIL MOTORCARS								
25.	Electric passenger cars (EC, EP, ET)-----				NONE				
26.	Internal combustion rail motorcars (ED, EG)-----								
27.	Other self-propelled cars (Specify types)-----								
28.	Total (lines 25 to 27)-----								
29.	Total (lines 24 and 28)-----								
	COMPANY SERVICE CARS								
30.	Business cars (PV)-----						XXXX	NONE	
31.	Boarding outfit cars (MWX)-----						XXXX		
32.	Derrick and snow removal cars (MWK, MWU, MWV, MWW)-----	1	-	-	1	-	1	XXXX	
33.	Dump and ballast cars (MWB, MWD)-----						XXXX		
34.	Other maintenance and service equipment cars-----	4	2	1	5	-	5	XXXX	
35.	Total (lines 30 to 34)-----	5	2	1	6	-	6	XXXX	
36.	Grand total (lines 20, 29, and 35)-----	849	22	4	867	-	867	XXXX	
	FLOATING EQUIPMENT								
37.	Self-propelled vessels (Tugboats, car ferries, etc.)-----						XXXX		
38.	Non-self-propelled vessels (Car floats, lighters, etc.)-----				NONE		XXXX		
39.	Total (lines 37 and 38)-----						XXXX		

## 2900. IMPORTANT CHANGES DURING THE YEAR

Hereunder state the following matters, numbering the statements in accordance with the inquiries, and if no changes of the character below indicated occurred during the year, state that fact. Changes in mileage should be stated to the nearest hundredth of a mile. If any changes reportable in this schedule occurred under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

1. All portions of road put in operation or abandoned, giving (a) termini, (b) length of road, and (c) dates of beginning operations or of abandonment.\*

2. All other important physical changes, including herein all new tracks built.\*

3. All leaseholds acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

4. All agreements for trackage rights acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

5. All consolidations, mergers, and reorganizations effected, giving particulars.

6. All stocks issued, giving (a) purposes for which issued, (b) names of stocks and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; give similar information concerning all stocks retired (if any).

7. All funded debt issued, giving (a) purposes for which issued, (b) names of securities and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; also give particulars concerning any funded debt paid or otherwise retired, stating (a) date acquired, (b) date retired or canceled, (c) par value of amount retired.

8. All other important financial changes.

9. All changes in and all additions to franchise rights, describing fully (a) the actual consideration given therefor, and stating (b) the parties from whom acquired; if no consideration was given, state that fact.

10. In case the respondent has not yet begun operation, and no construction has been carried on during the year, state fully the reasons therefor.

11. All additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

1  
2  
3  
4  
5  
6  
7  
89  
10  
11

NONE

\*If returns under items 1 and 2 include any first main track owned by respondent representing new construction or permanent abandonment give the following particulars:

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.



## VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

## OATH

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

State of Pennsylvania

County of Northampton

M. J. Fisher

(Insert here the name of the affiant)

makes oath and says that he is

Auditor

(Insert here the official title of the affiant)

of CAMBRIA AND INDIANA RAILROAD COMPANY

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

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report, and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other 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 during the period of

time from and including January 1, 19 72, to and including December 31, 19 72

(Signature of affiant)

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

county above named, this 23rd day of March, 19 73

My commission expires April 3, 1976

[ Use an  
L. S.  
Impression seal ]

Woodrow W. Frable  
(Signature of officer authorized to administer oaths)

WOODROW W. FRABLE

Notary Public, Bethlehem, Northampton Co.

My Commission Expires April 3, 1976

## SUPPLEMENTAL OATH

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

State of Pennsylvania

County of Northampton

R. J. Kent

(Insert here the name of the affiant)

makes oath and says that he is

President

(Insert here the official title of the affiant)

of CAMBRIA AND INDIANA RAILROAD COMPANY

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

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

the period of time from and including January 1, 19 72, to and including December 31, 19 72

(Signature of affiant)

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

county above named, this 23rd day of March, 19 73

My commission expires April 3, 1976

[ Use an  
L. S.  
Impression seal ]

Woodrow W. Frable  
(Signature of officer authorized to administer oaths)

WOODROW W. FRABLE

Notary Public, Bethlehem, Northampton Co.

My Commission Expires April 3, 1976





## 701. ROAD AND EQUIPMENT PROPERTY

1. Give particulars of changes in accounts Nos. 731, "Road and equipment property" and 732, "Improvements on leased property," classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. Credit items in the entries should be fully explained.

3. Report on line 35 amounts not includable in the primary road accounts. The items reported should be briefly identified and ex-

plained in a footnote. 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.

Line No.	Account (a)	Balance at Beginning of Year			Total Expenditures During the Year			Balance at Close of Year		
		Entire line (b)		State (c)	Entire line (d)		State (e)	Entire line (f)		State (g)
1 (1)	Engineering-----	152	527		(3	308)		140	219	
2 (2)	Land for transportation purposes-----	332	218		(353)			331	865	
3 (2½)	Other right-of-way expenditures-----	972	718		(21	461)		951	257	
4 (3)	Grading-----	643	115		(234)			642	881	
5 (5)	Tunnels and subways-----	175	239		(7	087)		168	152	
6 (6)	Bridges, trestles, and culverts-----	584	093		(16	353)		567	740	
7 (7)	Elevated structures-----	324	838		(14	801)		310	037	
8 (8)	Ties-----	243	716		(5	378)		238	338	
9 (9)	Rails-----	211	796		(13	342)		198	454	
10 (10)	Other track material-----		222						222	
11 (11)	Ballast-----	134	900					134	900	
12 (12)	Track laying and surfacing-----	7	053					7	053	
13 (13)	Fences, snowsheds, and signs-----	15	603					15	603	
14 (16)	Station and office buildings-----	193	210		3	693		196	903	
15 (17)	Roadway buildings-----									
16 (18)	Water stations-----									
17 (19)	Fuel stations-----									
18 (20)	Shops and enginehouses-----									
19 (21)	Grain elevators-----									
20 (22)	Storage warehouses-----									
21 (23)	Wharves and docks-----									
22 (24)	Coal and ore wharves-----									
23 (25)	TOFC/COFC terminals-----	28	577		(27)			28	550	
24 (26)	Communication systems-----									
25 (27)	Signals and interlockers-----									
26 (29)	Powerplants-----	3	397					3	397	
27 (31)	Power-transmission systems-----	202	345		65	395		267	740	
28 (35)	Miscellaneous structures-----		680						680	
29 (37)	Roadway machines-----	44	602		(1	267)		43	335	
30 (38)	Roadway small tools-----	294	988		14	048		309	036	
31 (39)	Public improvements--Construction-----									
32 (43)	Other expenditures--Road-----									
33 (44)	Shop machinery-----									
34 (45)	Powerplant machinery-----									
35	Other (specify & explain)-----	4	565	837	(475)			4	565	362
36	Total expenditures for road-----	1	809	195	(1	309)		1	807	886
37 (52)	Locomotives-----	5	822	103	297	238		6	119	341
38 (53)	Freight-train cars-----									
39 (54)	Passenger-train cars-----									
40 (55)	Highway revenue equipment-----									
41 (56)	Floating equipment-----	104	724		1	155		105	879	
42 (57)	Work equipment-----	36	100		2	663		38	763	
43 (58)	Miscellaneous equipment-----	7	772	122	299	747		8	071	869
44	Total expenditures for equipment-----									
45 (71)	Organization expenses-----	76	993		(1	012)		75	981	
46 (76)	Interest during construction-----	22	333		(288)			22	045	
47 (77)	Other expenditures--General-----	99	326		(1	300)		98	026	
48	Total general expenditures-----	12	437	285	297	972		12	735	257
49	Total-----									
50 (80)	Other elements of investment-----				10	293		10	293	
51 (90)	Construction work in progress-----	12	437	285	308	265		12	745	550
52	Grand Total-----									



## 2002. RAILWAY OPERATING EXPENSES

1. State the railway operating expenses of the respondent for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.  
2. Any unusual accruals involving substantial amounts included in columns (b), (e), (e), and (f), should be fully explained in a footnote.

Line No.	Name of railway operating expense account	AMOUNT OF OPERATING EXPENSES FOR THE YEAR					Name of railway operating expense account	AMOUNT OF OPERATING EXPENSES FOR THE YEAR					
		Entire line			State			Entire line			State		
		(a)	(b)	(c)	(d)	(e)		(f)					
		\$			\$			\$			\$		
1	MAINTENANCE OF WAY AND STRUCTURES	x x	x x x x	x x	x x x x	(2247) Operating joint yards and terminals—Cr.							
2	(2201) Superintendence		43 471			(2248) Train employees		227 761					
3	(2202) Roadway maintenance		296 844			(2249) Train fuel		71 638					
4	(2203) Maintaining structures		52 025			(2251) Other train expenses		55 280					
5	(2203½) Retirements—Road		30 143			(2252) Injuries to persons		12 175					
6	(2204) Dismantling retired road property		1 464			(2253) Loss and damage		54					
7	(2208) Road Property—Depreciation		36 010			(2254) Other casualty expenses		3 576					
8	(2209) Other maintenance of way expenses		35 257			(2255) Other rail and highway transportation expenses		32 354					
9	(2210) Maintaining joint tracks, yards, and other facilities—Dr.		10 640			(2256) Operating joint tracks and facilities—Dr.							
10	(2211) Maintaining joint tracks, yards, and other facilities—Cr.		484 574			(2257) Operating joint tracks and facilities—Cr.							
11	Total maintenance of way and struc.					Total transportation—Rail line		506 036					
12	MAINTENANCE OF EQUIPMENT	x x	x x x x	x x	x x x x	MISCELLANEOUS OPERATIONS	x x	x x x x	x x	x x x x			
13	(2221) Superintendence		56 042			(2258) Miscellaneous operations							
14	(2222) Repairs to shop and power-plant machinery		6 429			(2259) Operating joint miscellaneous facilities—Dr.							
15	(2223) Shop and power-plant machinery—Depreciation		6 282			(2260) Operating joint miscellaneous facilities—Cr.							
16	(2224) Dismantling retired shop and power-plant machinery		114			Total miscellaneous operating							
17	(2225) Locomotive repairs		128 116			GENERAL	x x	x x x x	x x	x x x x			
18	(2226) Car and highway revenue equipment repairs		291 829			(2261) Administration		252 624					
19	(2227) Other equipment repairs		18 996			(2262) Insurance		14					
20	(2228) Dismantling retired equipment		745			(2264) Other general expenses		180 848					
21	(2229) Retirements—Equipment					(2265) General joint facilities—Dr.							
22	(2234) Equipment—Depreciation		357 748			(2266) General joint facilities—Cr.							
23	(2235) Other equipment expenses		32 894			Total general expenses		433 486					
24	(2236) Joint maintenance of equipment expenses—Dr.					RECAPITULATION	x x	x x x x	x x	x x x x			
25	(2237) Joint maintenance of equipment expenses—Cr.		899 195			Maintenance of way and structures		484 574					
26	Total maintenance of equipment					Maintenance of equipment		899 195					
27	TRAFFIC	x x	x x x x	x x	x x x x	Traffic expenses		2 309					
28	(2240) Traffic Expenses		2 309			Transportation—Rail line		506 036					
29	TRANSPORTATION—RAIL LINE	x x	x x x x	x x	x x x x	Miscellaneous operations							
30	(2241) Superintendence and dispatching		60 459			General expenses		433 486					
31	(2242) Station service		60			Grand Total Railway Operating Exp.		2 325 600					
32	(2243) Yard employees		42 677										
33	(2244) Yard switching fuel												
34	(2245) Miscellaneous yard expenses		2										
35	(2246) Operating joint yard and terminals—Dr.												
36	Operating ratio (ratio of operating expenses to operating revenues),		70.15		percent.								
	(Two decimal places required.)												

## 2003. MISCELLANEOUS PHYSICAL PROPERTIES OPERATED DURING THE YEAR

Give particulars of each class of miscellaneous physical property or plant operated during the year. Group the properties under the heads of the classes of operations to which they are devoted. In column (a) give the designation used in the respondent's records and the name of the town or city and State in which the property or plant is located, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained in a footnote.

The totals of columns (b), (c), and (d) should agree with the totals of accounts Nos. 502, "Revenue from miscellaneous operations," 534, "Expenses of miscellaneous operations," and 535, "Taxes on miscellaneous operating property" in respondent's Income Account for the Year. If not, differences should be explained in a footnote.

Line No.	Designation and location of property or plant, character of business, and title under which held (a)	Total revenue during the year (Acct. 602) (b)	Total expenses during the year (Acct. 534) (c)	Total taxes applicable to the year (Acct. 535) (d)
		\$	\$	\$
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
	TOTAL			





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