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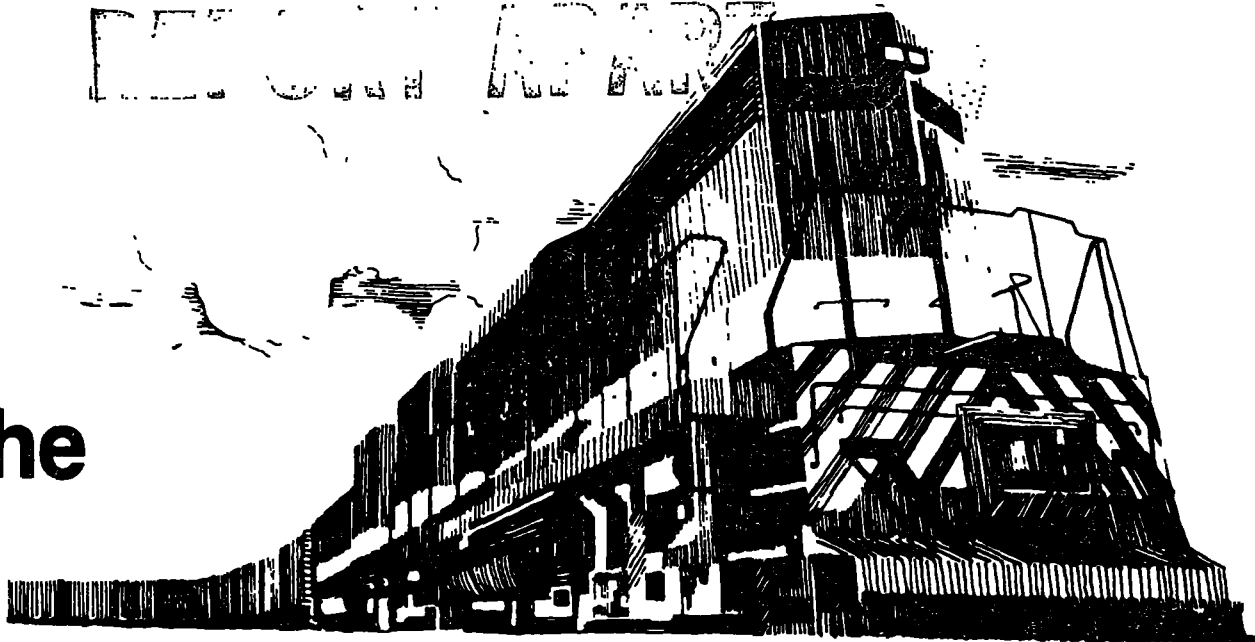
# annual report

**CSX TRANSPORTATION, INC.**

**DO NOT TAKE THIS**

**REPORT APART**

**to the**



**Interstate Commerce Commission**

**FOR THE YEAR ENDED DECEMBER 31, 1991**

# NOTICE

1 This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of accounts, Washington, D.C. 20423, by March 31 of the year following that for which the report is made. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

**(49) U.S.C. 11145, Reports by carriers, lessors, and associations**

(a) The Interstate Commerce Commission may require—

(1) carriers, brokers, lessors, and associations, or classes of them as the Commission may prescribe, to file annual, periodic, and special reports with the Commission containing answers to questions asked by it; and

(2) a person furnishing cars or protective services against heat or cold to a rail or express carrier providing transportation subject to this subtitle, to file reports with the Commission containing answers to questions about those cars or services.

(b)(1) An annual report shall contain an account, in as much detail as the Commission may require, of the affairs of the carrier, broker, lessor, or association for the 12-month period ending on the 31st day of December of each year. However, when an annual report is made by a motor carrier, a broker, or a lessor or an association maintained by or interested in one of them, the person making the report may elect to make it for the 13-month period accounting year ending at the close of one of the last 7 days of each calendar year if the books of the person making the report are kept by that person on the basis of that accounting year.

(2) An annual report shall be filed with the Commission by the end of the 3rd month after the end of the year for which the report is made unless the Commission extends the filing date or changes the period covered by the report. The annual report and, if the Commission requires, any other report made under this section, shall be made under oath.

(c) The Commission shall streamline and simplify, to the maximum extent practicable, the reporting requirements applicable under this subchapter to motor common carriers of property with respect to transportation provided under certificates to which the provisions of section 10922(b)(4)(E) of this title apply and to motor contract carriers of property with respect to transportation provided under permits to which the provisions of section 10923(b)(5) of this title apply. Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1427; Pub. L. 96-296, § 5(b), July 1, 1980, 94 Stat. 796.

(49) U.S.C. 11901. (g) A person required to make a report to the Commission, answer a question, or make, prepare, or preserve a record under this subtitle concerning transportation subject to the jurisdiction of the Commission under subchapter II of chapter 105 of this title, or an officer, agent, or employee of that person that (1) does not make the report, (2) does not specifically, completely, and truthfully answer the question, (3) does not make, prepare, or preserve the record in the form and manner prescribed by the Commission, or (4) does not comply with section 10921 of this title, is liable to the United States Government for a civil penalty of not more than \$500 for each violation and for not more than \$250 for each additional day the violation continues. After the date of enactment of this sentence, no penalties shall be imposed under this subsection for a violation relating to the transportation of household goods. Any such penalties that were imposed prior to such date of enactment shall be collected only in accordance with the provisions of subsection (h) of this section.

The term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier, and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor. \* \* \*

The respondent is further required to send to the Bureau of Accounts immediately upon preparation, two copies of its latest annual report to stockholders. See schedule B, page 2.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because

of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page \_\_\_\_\_, schedule (or line) number \_\_\_\_\_" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states that fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

3. Every annual report should, in all particulars, be complete in itself, and references to the returns of former years should not be made to take the place of required entries except as herein otherwise specifically directed or authorized.

4. If it be necessary or desirable to insert additional statements, typewritten or other, in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the Form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parenthesis.

6. Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; a lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts.

Operating companies are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$50,000,000 or more. For this class, Annual Report Form R-1 is provided.

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000.

Class III companies are those having annual operating revenues of \$10,000,000 or less.

All switching and terminal companies will be designated class III railroads.

8. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the meanings stated below:

Commission means the Interstate Commerce Commission. Respondent means the person or corporation in whose behalf the report is made. Year means the year ended December 31 for which the report is made. The Close of the Year means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. The Beginning of the Year means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. The Preceding Year means the year ended December 31 of the year next preceding the year for which the report is made. The Uniform System of Accounts for Railroad Companies means the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended.

# ANNUAL REPORT

OF

CSX TRANSPORTATION, INC.

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

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1991

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

(Name) A. J. Westhoff (Title) General Manager-Corporate Reporting

(Telephone number) (904) 359-3456

(Office address) (Area code) 500 Water Street, Jacksonville, Florida 32202

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

# **SPECIAL NOTICE**

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

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

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

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The consolidated financial statements and supporting schedules included in this annual report include CSX Transportation, Inc. and the following majority-owned subsidiaries:

Adrian Realty Company  
 Aeolus Transportation Systems, Inc.  
 Allegheny and Western Railway Company  
 The Atlantic Land and Improvement Company  
 The Baltimore and Cumberland Valley Railroad Extension Company  
 The Baltimore & Ohio Chicago Terminal Railroad Company  
 Buffalo, Rochester and Pittsburgh Railway Company  
 CSX Logistics, Inc.  
 The Carrollton Railroad Company  
 Charlotte Docks Company  
 Cincinnati Inter-Terminal Railroad Company  
 The Cleveland Terminal and Valley Railroad Company  
 Dayton and Michigan Railroad Company  
 Energy Resources and Logistics, Inc.  
 Fairfax Realty Company  
 Fruit Growers Express Company  
 Gainesville Midland Railroad Company  
 Holston Land Company, Inc.  
 The Home Avenue Railroad Company  
 L&N Development Company  
 L&N Investment Corporation  
 The Lake Erie and Detroit River Railway Company  
 Metals Distribution Services, Inc.  
 Multimodal Distribution, Inc.  
 North Bank Development Company  
 North Charleston Terminal Company

Majority-Owned Subsidiaries (Continued):

Northern Ventures Holding Corporation  
Raceland Car Corporation  
The Real Estate and Improvement Company of Baltimore City  
Richmond, Fredericksburg and Potomac Railway Co.  
Seaboard Coast Line Railway Supplies, Inc.  
Starr Holding Company  
Staten Island - Arlington, Inc.  
The Staten Island Railroad Corporation  
Terminal Realty Baltimore Company  
The Toledo Ore Railroad Company  
Total Distribution Services, Inc.  
Transcontinental Terminals, Inc.  
Washington and Western Maryland Railroad Company  
The Western Railway of Alabama  
Western Railway Properties, Inc.

**A. SCHEDULES OMITTED BY RESPONDENT**

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

Page	Schedule No.	Title
		NONE

**B. IDENTITY OF RESPONDENT**

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting and Valuation Board, indicate such fact on line 1 below and list the consolidated group on page 4.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organizations; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date which such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.

3. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report CSX Transportation, Inc.

2. Date of incorporation January 26, 1944

3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Virginia

4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars During the year the following subsidiary companies were merged into CSX Transportation, Inc., effective as of the dates shown:  
Chessie Realty, Inc. (12-6-91)  
Western Railway Properties, Inc. (12-9-91)  
West Virginia and Pittsburgh Railway Company (12-19-91)  
Chicago and Indianapolis Coal Company, Inc. (12-24-91)

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

☐ Two copies are attached to this report.

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

☒ No annual report to stockholders is prepared.



## C. VOTING POWERS AND ELECTIONS

- 1 State the par value of each share of stock Common, \$ 20 per share, first preferred, \$ - per share, second preferred, \$ - per share, debenture stock, \$ - per share.
- 2 State whether or not each share of stock has the right in one vote: if not, give full particulars in a footnote Yes
- 3 Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights
- 4 Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
- 5 Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
- 6 Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing Books not closed
- 7 State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 9,061,038 votes, as of December 31, 1991 (Date)

- 8 State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. \_\_\_\_\_ stockholders.
- 9 Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No
				Common (d)	PREFERRED		
					Second (e)	First (f)	
1	CSX Corporation	Richmond, VA	9,061,038	9,061,038			1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
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15							15
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18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

## C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 9,061,038  
votes cast.

11. Give the date of such meeting. July 15, 1991, by unanimous written consent

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

## NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash			1
2		702	Temporary Cash Investments	329,059	244,893	2
3		703	Special Deposits	950	26	3
4		704	Accounts Receivable			
			- Loan and Notes	25,653	28,127	4
5		705	- Interline and Other Balances	15,432	34,238	5
6		706	- Customers	(7,375)	6,382	6
7		707	- Other	67,236	102,499	7
8		709, 708	- Accrued Accounts Receivables	214,999	195,155	8
9		708.5	- Receivables from Affiliated Companies	3,175	5,494	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(30,386)	(30,694)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	44,634	43,247	11
12		712	Materials and Supplies	122,078	159,739	12
13		713	Other Current Assets	42,625	35,513	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>828,080</b>	<b>824,619</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	1,269	10,975	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	83,263	150,988	16
17		722, 723	Other Investments and Advances	211,107	207,204	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	57,248	62,096	19
20		739, 741	Other Assets	144,056	121,152	20
21		743	Other Deferred Debits	38,394	27,940	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>535,337</b>	<b>580,355</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	8,818,403	8,601,916	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	3,609,417	3,648,654	25
26		731, 732	Unallocated Items	193,275	220,748	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(4,313,614)	(4,364,118)	27
28			Net Road and Equipment	8,307,481	8,107,200	28
29			<b>TOTAL ASSETS</b>	<b>9,670,898</b>	<b>9,512,174</b>	<b>29</b>

**NOTES AND REMARKS**

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances	9,899	7,267	31
32		753	Audited Accounts and Wages	75,384	48,514	32
33		754	Other Accounts Payable	8,594	37,043	33
34		755, 756	Interest and Dividends Payable	20,049	20,760	34
35		757	Payables to Affiliated Companies	94,000	82,190	35
36		759	Accrued Accounts Payable	955,049	963,148	36
37		760, 761, 761.5, 762	Taxes Accrued	131,095	105,353	37
38		763	Other Current Liabilities	122,361	134,041	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	184,912	133,199	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>1,601,343</b>	<b>1,531,515</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	239,014	294,401	41
42		766	Equipment Obligations	358,882	405,517	42
43		766.5	Capitalized Lease Obligations	115,510	44,976	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	171,745	172,374	45
46		770.1, 770.2	Unamortized Debt Premium	(2,451)	(3,034)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	1,700,871	1,915,738	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1,493,868	781,969	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>4,077,439</b>	<b>3,611,941</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock (Schedule 230) (L 53&54)	181,221	181,221	52
53			Common Stock	181,221	181,221	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	1,046,555	1,034,902	56
57		797	Retained Earnings: Appropriated			57
58		798	Unappropriated (Schedule 220)	2,764,340	3,152,595	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	3,992,116	4,368,718	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>9,670,898</b>	<b>9,512,174</b>	<b>62</b>

**NOTES AND REMARKS**

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

(Dollars in Thousands)

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 16,786

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ None

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

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund and balance sheet accruals. (See Note on Page 9.) \$

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

(i) If funding is by insurance, give name of insuring company Not applicable

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

Date of trust agreement or latest amendment January 1, 1988

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

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement Not applicable

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

Yes No X

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

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes No If yes, who determines how stock is voted? The Trustee, subject to approval and direction of Investment Committee.

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

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account. \$ N/A

Continued on following page

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

7. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the amounts of the respondent.

Disclose the nature and amount of contingency that is material.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property. Additional pages may be added if more space is needed. (Explain and/or reference to the following pages.)

Respondent and its subsidiaries are contingently liable individually and jointly with others principally as guarantors of long-term debt and obligations, primarily related to leased properties, joint ventures and joint facilities. These contingent obligations amounted to approximately \$237 million at December 31, 1991.

Although respondent obtains substantial amounts of commercial insurance for potential losses for third party liability and property damage, reasonable levels of risk are retained on a self-insurance basis. A portion of the insurance coverage, up to \$150 million from rail operations and up to \$75 million from certain other operations is provided by insurance companies owned or partially owned by CSX.

A number of legal actions are pending against Respondent and certain subsidiaries in which claims are made in substantial amounts. Certain of these actions involve related antitrust matters for which aggregate claims have not been determined. The outcome of these actions cannot be predicted with certainty, but management believes any ultimate liability will not materially affect the consolidated financial position of Respondent.

(a) Changes in Valuation Accounts

8. Marketable Equity Securities. See Note 8 on Page 10

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

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

3.(a) and (b) Respondent and its subsidiaries have defined benefit pension plans, principally for salaried employees. The plans provide for eligible employees to receive benefits primarily based on years of service and compensation rates near retirement. Contributions to the plans are made on the basis of not less than the minimum funding standards set forth in the Employee Retirement Income Security Act of 1974, as amended.

In February 1989, Respondent's pension plan for salaried employees was merged with the CSX Corporate Plan and all assets of Respondent's plan were transferred to the CSX merged plan. Since the plans were merged, CSX has allocated to Respondent a portion of the net pension expense for the CSX Corporate Plan based on Respondent's relative level of participation in the merged plan which considers the assets and personnel previously in the Respondent's plan.

The assets of the CSX Corporate Plan are now available for payment of benefits to all participating employees in the CSX merged pension plan without regard to the pre-merger source of the benefit or obligation. In addition, the projected benefit obligation is the responsibility of the CSX Corporate Plan. The CSX Corporate Plan at December 31, 1991, had a projected benefit obligation of \$869 million and a fair value of plan assets of \$796 million. Respondent's pension costs were based on its participation in the CSX Corporate Plan and were \$33 million in 1991 and \$23 million in 1990 and 1989.

Respondent has established savings plans for virtually all full-time salaried employees and certain employees covered by collective bargaining units of Respondent and subsidiary companies. Respondent matches 50% of each salaried employee's contribution, which is limited to 6% of the employee's earnings. Respondent contributes fixed amounts for each participating employee covered by a collective bargaining agreement. Expense for these plans for 1991, 1990 and 1989 was \$22 million, \$13 million and \$11 million, respectively.

Respondent participates in two defined benefit post-retirement plans along with CSX and other affiliates which cover most full-time salaried employees. One plan provides medical benefits and another provides life insurance benefits. The post-retirement health care plan is contributory, with retiree contributions adjusted annually, and contains other cost-sharing features such as deductibles and coinsurance. The accounting for the health care plan anticipates future cost-sharing changes to the written plan that are consistent with the Respondent's expressed intent to increase the retiree contribution rate annually for the expected inflation rate for that year. The life insurance plan is non-contributory. The current policy of CSX and the other participants is to fund the cost of the post-retirement health care and life insurance benefits on a pay-as-you-go basis, as in prior years.

Effective January 1, 1991, the Respondent adopted SFAS No. 106. The effect of adopting the new guidelines had a minimal impact on 1991 results, as the net periodic post-retirement benefit expense of \$28 million approximated the expense under the prior method of accounting for the above defined benefit plans, which was on a pay-as-you-go basis. Post-retirement benefit expense for 1990 and 1989 of \$21 million and \$14 million, respectively, which were recorded on a pay-as-you-go basis, have not been restated.

Under collective bargaining agreements, Respondent participates in a number of union-sponsored, multiemployer benefit plans. Payments to these plans are made as part of aggregate assessments generally based on hours worked, tonnage moved or a combination thereof. The administrators of the multiemployer plans

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

## NOTES TO FINANCIAL STATEMENTS

generally allocate funds received from participating companies to various health and welfare benefit plans and pension plans. Current information regarding such allocations has not been provided by the administrators. Total contributions of \$150 million, \$163 million and \$153 million were made to these plans in 1991, 1990 and 1989, respectively.

Certain officers and key employees of Respondent participate in stock purchase performance and award plans of CSX. Respondent is allocated its share of any cost to participate in these plans.

8. Marketable equity securities, which are immaterial, other than those accounted for by the equity method, are carried at lower of cost or realizable value (market value not readily available).

9. The consolidated financial statements include Respondent and its majority-owned subsidiaries. Respondent is a wholly-owned subsidiary of CSX Corporation (CSX). Investments in companies which are not majority-owned are carried at either cost or equity, depending on the extent of control. All significant intercompany accounts and transactions have been eliminated.

10. Respondent has an agreement which expires not later than December 31, 1992, to sell with recourse, on a revolving basis each month, an undivided percentage ownership interest in a designated pool of accounts receivable up to a maximum of \$500 million. At December 31, 1991 and 1990, accounts receivable sold totaled \$425 million and \$500 million, respectively.

Respondent maintains an allowance for doubtful accounts based upon the expected collectibility of accounts receivable, including receivables sold with recourse. Allowances for doubtful accounts of \$52 million and \$50 million have been applied as a reduction of accounts receivable at December 31, 1991 and 1990, respectively.

11. In the fourth quarter of 1991, Respondent recorded a pretax charge to provide for the estimated costs of implementing work force reductions, improvements in productivity and other cost reductions. The charge amounted to \$647 million on a pretax basis and reduced 1991 net earnings by \$409 million.

The major portion of the charges provides for planned reductions in the work force. The reductions are expected to result from negotiations currently underway with rail unions and will occur over several years. The reductions will include the downsizing of train crews, work rule changes and elimination of unnecessary administrative and clerical personnel. The remaining portion of the charge includes various litigation costs and other negotiated settlements.

In 1988, Respondent recorded a pretax restructuring charge of \$724 million. Included in the restructuring charge was a provision of \$592 million for separation pay liabilities and \$132 million for various costs and claims that were expected to result from litigation and negotiated settlements. At December 31, 1991, the 1988 restructuring program has been substantially concluded.



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

NOTES TO FINANCIAL STATEMENTS

12. Respondent has adopted Statement of Financial Accounting Standards (SFAS) No. 96, "Accounting for Income Taxes." Under the liability method specified by SFAS No. 96, the deferred tax liability is determined based on the difference between the financial statement and tax bases of assets and liabilities as measured by the enacted tax rates which will be in effect when these differences reverse. Deferred tax expense is the result of changes in the liability for deferred taxes.

13. Respondent and its subsidiaries are included in the consolidated Federal income tax return filed by CSX. The consolidated Federal income tax expense or benefit is allocated to Respondent and its subsidiaries as though Respondent had filed a separate consolidated return.

Federal income tax payments to CSX and payments to state taxing authorities during 1991, 1990 and 1989 totaled \$58 million, \$36 million and \$66 million, respectively.

The Federal income tax returns of CSX have been examined through 1984. Management believes adequate provision has been made for any adjustments which might be assessed for year subsequent to 1984.

14. Included in Account 702 "Temporary Cash Investments" at December 31, 1991 and 1990 of \$329 million and \$245 million, respectively, represent amounts due from CSX for Respondent's participation in the CSX cash management plan. Under this plan, excess cash is advanced to CSX for investment and CSX makes cash funds available to its subsidiaries as needed for use in their operations. CSX is committed to repay all amounts due on demand should circumstances require. The companies are charged for borrowings or compensated for investments based on returns earned by the plan portfolio.

Respondent has formal short-term and long-term borrowings from CSX which mature from 1992 to 2003 and total \$230 million at December 31, 1991 and \$198 million at December 31, 1990. Maturities during the next five years aggregate \$51 million in 1992, \$20 million in 1993, \$17 million in 1994, \$17 million in 1995 and \$7 million in 1996. Fixed interest rates range from 8% to 10% per annum and are based on the market rates in effect when the respective borrowings were placed. Interest expense on borrowings from CSX was \$15 million, \$20 million and \$33 million in 1991, 1990 and 1989, respectively.

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

## NOTES TO FINANCIAL STATEMENTS

Non-transportation operating revenue for 1990 includes \$16 million, representing gains on sale of properties to CSX Realty, Inc., a wholly-owned subsidiary of CSX. There were no such gains recorded in 1991 and 1989.

In 1988, Respondent participated with Sea-Land, Inc. (Sea-Land), a wholly-owned subsidiary of CSX, in four sale-leaseback arrangements. Under these arrangements, Sea-Land sold various equipment to a third party and Respondent leased the equipment and assigned the lease to Sea-Land. Sea-Land is obligated for all lease payments and other associated equipment expenses. If Sea-Land defaults on its obligations, Respondent would assume the asset lease rights and obligations of \$202 million at December 31, 1991 under the arrangements.

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

NOTES TO FINANCIAL STATEMENTS

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

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

NOTES TO FINANCIAL STATEMENTS

**210. RESULTS OF OPERATIONS**  
(Dollars in Thousands)

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

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

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

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

5. Cross-checks

**Schedule 210**

Line 15, column (b)  
Line 47 plus 48 plus 49, column (b)  
Line 50, column (b)

Line 14, column (b)  
Line 14, column (d)  
Line 14, column (e)  
Line 49, column (b)

**Schedule 210**

= Line 62, column (b)  
= Line 63, column (b)  
= Line 64, column (b)

**Schedule 410**

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS OPERATING INCOME</b>					
1		(101) Freight Railway Operating Income	4,207,006	4,315,697	4,207,006		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	44,105	43,151	44,105		4
5		(105) Water Transfers					5
6		(106) Demurrage	40,947	40,021	40,947		6
7		(110) Incidental	44,317	36,889	44,317		7
8		(121) Joint Facility-Credit					8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	4,336,375	4,435,758	4,336,375		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	4,336,375	4,435,758	4,336,375		13
14	*	(531) Railway operating expenses	4,545,671	3,909,876	4,545,671		14
15	*	Net revenue from railway operations	(209,296)	525,882	(209,296)		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	12,912	12,546			16
17		(510) Miscellaneous rent income	32,960	38,498			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	51	1,463			19
20		(514) Interest Income	29,519	18,705			20
21		(516) Income from sinking and other funds	388	1,332			21
22		(517) Release of premiums on funded debt	25	25			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	78,206	106,647			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	2,263	7,465			25
26		b. Equity in undistributed earnings (losses)	2,094	1,259			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	158,418	187,940			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	(50,878)	713,822			27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	5,568	7,490			29
30		(544) Miscellaneous taxes	87				30
31		(545) Separately operated properties-Loss		41			31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	32,117	84,442			34
35		(553) Uncollectible accounts					35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	37,772	91,973			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	(88,650)	621,849			37

210. RESULTS OF OPERATIONS—Continued (Dollars in Thousands)					
Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
<b>FIXED CHARGES</b>					
38		(546) Interest on funded debt:			38
		(a) Fixed interest not in default	82,464	102,329	
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	3,637	3,155	40
41		(548) Amortization of discount on funded debt	849	4,812	41
42		TOTAL FIXED CHARGES (lines 38–41)	86,950	110,296	42
43		Income after fixed charges (lines 37, 42)	(175,600)	511,553	43
<b>OTHER DEDUCTIONS</b>					
44		(546) Interest on funded debt:			44
		(c) Contingent interest	245	242	
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	(175,845)	511,311	46
<b>PROVISIONS FOR INCOME TAXES</b>					
47	*	(556) Income taxes on ordinary income:			47
		(a) Federal income taxes	66,292	59,491	
48	*	(b) State income taxes	14,578	1,715	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	(151,525)	103,208	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47–50)	(70,655)	164,414	51
52	*	Income from continuing operations (lines 46–51)	(105,190)	346,897	52
<b>DISCONTINUED OPERATIONS</b>					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			54
55		Income before extraordinary items (lines 52 + 53 + 54)	(105,190)	346,897	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes—Extraordinary items			58
59		TOTAL EXTRAORDINARY ITEMS (lines 56–58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )	(158,947)		60
61	*	Net income (Loss) (lines 55 + 59 + 60)	(264,137)	346,897	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	Net revenues from railway operations	(209,296)	525,882	62
63	*	(556) Income taxes on ordinary income (—)	(80,870)	(61,206)	63
64	*	(557) Provision for deferred income taxes (—)	151,525	(103,208)	64
65		Income from lease of road and equipment (—)	(1)	(301)	65
66		Rent for leased roads and equipment ( + )	8,826	8,931	66
67		Net railway operating income (loss)	(129,816)	370,098	67

## NOTES AND REMARKS FOR SCHEDULES 210 and 220

SCHEDULE 210 RESULTS OF OPERATIONS  
(Dollars in Thousands)

NOTE 1 - In the fourth quarter 1991, Respondent recorded a pre-tax special charge of \$647 million. Included in the special charge was a provision of \$583 million for separation pay liabilities, and \$64 million for various costs and claims which are expected to result from litigation and negotiated settlements. Such a reduction is necessary to meet competitive pressures within the industry and to substantially reduce the number of on-train employees and dramatically improve productivity. The impact on the year 1991 operational results was as follows:

<u>Line No.</u>	<u>Increase (Decrease)</u>
14	647,200
50	(238,025)

NOTE 2 - Respondent changed its accounting for post-retirement benefits other than pensions by adopting FASB Statement No. 106, effective January 1, 1991. As a result of this change, Respondent recognized a cumulative effect of changes in accounting principles of \$254,573 less applicable income taxes of \$95,626, or \$158,947 in Account 592 (Line No. 60), in the fourth quarter of 1991.



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

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

Line No.	Cross Check	Item (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$ 3,100,529	\$ 52,066	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income		2,094	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings	54,289		5
6		<b>TOTAL</b>	54,289	2,094	6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income	266,231		7
8		(616) Other debits to retained earnings	4,118	54,289	8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	120,000		11
12		Preferred stock <sup>1</sup>			12
13		<b>TOTAL</b>	390,349	54,289	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(336,060)	(52,195)	14
15	*	Balances at close of year (Lines 1, 2 and 14)	2,764,469	(129)	15
16	*	Balances from line 15(c)	(129)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (796)	2,764,340	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>None</u>			19
20		Debits during year \$ <u>None</u>			20
21		Balance at Close of year \$ <u>None</u>			21
22		Amount of assigned Federal income tax consequences: Account 606 \$ <u>None</u>			22
23		Account 616 \$ <u>None</u>			23

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

## 230. CAPITAL STOCK

PART I. CAPITAL STOCK  
(Dollars in Thousands)

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

Line No	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common (CSXT)	20	10000000	9,061,038		9,061,038	181,221		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		10000000	9,061,038		9,061,038	181,221		10

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

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

Line No	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year			9,061,038	181,221			1046555	11
12	Capital Stock Sold <sup>1</sup>								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year			9,061,038	181,221			1046555	17

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

**240.STATEMENT OF CASH FLOWS**  
(Dollars in Thousands)

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

**CASH FLOWS FROM OPERATING ACTIVITIES**

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

**240.STATEMENT OF CASH FLOWS**  
(Dollars in Thousands)

Line No	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No
10		Income from continuing operations	(105,190)	346,897	10
		<b>ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
11		Loss (gain) on sale or disposal of tangible property and investment	(38,114)	(61,034)	11
12		Depreciation and amortization expenses	344,518	331,250	12
13		Increase (decrease) in provision for deferred income taxes	(151,524)	106,408	13
14		Net increase (decrease) in undistributed earnings (losses) of affiliates	(67)	389	14
15		(Increase) decrease in accounts receivable	34,067	(8,948)	15
16		(Increase) decrease in materials and supplies, and other current assets	33,692	20,760	16
17		Increase (decrease) in current liabilities other than debt	(83,212)	56,858	17
18		Net increase (decrease) in other-net	504,763	(72,018)	18
19		Net cash provided by continuing operations	538,933	720,562	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>538,933</b>	<b>720,562</b>	<b>21</b>
		<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
22		Proceeds from sale of property	90,384	247,815	22
23		Capital Expenditures	(563,252)**	(568,181)**	23
24		Net change in temporary cash investments not qualifying as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances	485,565	407,972	25
26		Purchase price of long-term investment and advances	(428,628)	(416,623)	26
27		Net decrease (increase) in sinking and other special funds	9,706	5,438	27
28		Other	36,842	(4,096)	28
29		<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(369,383)</b>	<b>(327,675)</b>	<b>29</b>
		<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
30		Proceeds from issuance of long-term debt	150,839	0	30
31		Principal payments of long-term debt	(176,012)	(233,233)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock	0	0	33
34		Cash dividends paid	(120,000)	(120,625)	34
35		Other	59,789	19,192	35
36		<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>(85,384)</b>	<b>(334,666)</b>	<b>36</b>
37		<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>84,166</b>	<b>58,221</b>	<b>37</b>
38		Cash and cash equivalents at beginning of the year	244,893	186,672	38
39		<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<b>329,059</b>	<b>244,893</b>	<b>39</b>

\*\*Includes capital expenditures for other property \$(50) in current year and \$(1,210) in prior year.

**240.STATEMENT OF CASH FLOWS**  
**(Dollars in Thousands)**

**Footnotes to Schedule 240**

**Cash paid during the year for :**

<b>Line</b>	<b>Cross</b>	<b>Description</b>	<b>Current</b>	<b>Prior</b>	<b>Line</b>
<b>No</b>	<b>Check</b>	<b>(a)</b>	<b>Year</b>	<b>Year</b>	<b>No</b>
<b>--</b>	<b>----</b>	<b>-----</b>	<b>(b)</b>	<b>(c)</b>	<b>--</b>
40		Interest (net of amount capitalized)*	92,833	124,615	40
41		Income Taxes (net)*	57,987	35,648	41

\*Only applies if indirect method is adopted

**Note - Reconciliation from Depreciation per Schedule 240-  
 Line 12, to Depreciation per Schedule 410:**

Balance per Schedule 240, Line 12	344,518
Amortization of Leased Property (Account 772)	0
Depreciation on "Other" Misc. Property	(271)
Miscellaneous Amortization	(59)
	-----
Depreciation per Schedule 410	344,188
	=====

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

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

Line No.	Item (a)	Source No.	Amount (b)	Line
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	15,432	1
2	Customers (706)	Schedule 200, line 6, column b	(7,375)	2
3	Other (707)	Note A	66,395	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	74,452	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,336,375	5
6	Rent Income	Note B	154,121	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	4,490,496	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	12,474	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	6	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	21	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	9,899	11
12	Audited Accounts and Wages Payable (753)	Note A	87,922	12
13	Accounts Payable—Other (754)	Note A	6,673	13
14	Other Taxes Accrued (761.5)	Note A	83,297	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	187,791	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,545,671	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	344,188	17
18	Cash Related Operating Expenses	Line 16 ÷ line 6 - line 17	4,355,604	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	12,099	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	16	20
21	Days of Working Capital Required	Line 10 ÷ line 20 (Note C)	5	21
22	Cash Working Capital Required	Line 21 × line 19	60,495	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	329,059	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	60,495	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	122,083	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	2,326	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	119,757	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	180,252	28

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

## NOTES AND REMARKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## 316. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
(a)	(b)	(c)	(d)	(e)		
1	721	A-1	VII	Akron & Barberton Belt RR Co.	25.00	1
2	"	"	"	Augusta & Summerville Railroad Company	50.00	2
3	"	"	"	The Belt Rwy. Company of Chicago	25.00	3
4	"	"	"	Central RR of S.C.	36.47	4
5	"	"	"	Central Transfer Railway & Storage Co.	50.00	5
6	"	"	"	Chatham Terminal Co.	50.00	6
7	"	"	"	Chicago & Western Indiana RR	20.00	7
8	"	"	"	Lakefront Dock RR Terminal Co.	50.00	8
9	"	"	"	Transkentucky Transp. RR	*	9
10	"	"	"	Nicholas, Fayette & Greenbrier Co.	50.00	10
11	"	"	"	Norfolk & Portsmouth Belt Line RR	42.86	11
12	"	"	"	Paducah & Illinois RR Co.	33.33	12
13	"	"	"	Richmond, Fredericksburg & Potomac RR	12.29	13
14	"	"	"	Trailer Train	9.34	14
15	"	"	"	Winston-Salem Southbound Rwy.	50.00	15
16	"	"	"	Woodstock & Blocton Rwy. Co.	50.00	16
17				TOTAL CLASS A-1		17
18						18
19	721	A-2	VI	Tylerdale Connecting RR Co.	50.00	19
20				TOTAL CLASS A-2		20
21						21
22	721	A-3	VI	Gemetel Distribution Services Co., Joint Venture	50.00	22
23	"	"	"	Green Real Estate	33.33	23
24	"	"	"	CSX Corporation		24
25	"	"	"	International Rivercenter	25.16	25
26	"	"	"	James Center Development Co.	33.33	26
27	"	"	"	New Orleans Rivercenter	38.75	27
28	"	"	"	Wes Jax Development Co.	9.92	28
29	"	"	"	Beaver Street Tower Co.	50.00	29
30	"	"	"	Richmond Washington Co.	80.00	30
31	"	"	"	Tube Express	50.00	31
32				TOTAL CLASS A-3		32
33				TOTAL STOCK		33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

\*Purchase in trust awaiting ICC approval

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

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (f)	Line No.
	Opening balance (n)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	28			28				1
2	37			37				2
3	4,908		1,329	3,579				3
4	67			67			11	4
5	11			11			3	5
6	19			19				6
7	128		128					7
8	4,625			4,625				8
9		3,000		3,000				9
10	3,758			3,758				10
11	16			16				11
12	3			3				12
13	12,247		12,247				1,301	13
14	250			250				14
15	623			623				15
16	121			121		(121)	6	16
17	26,841	3,000	13,704	16,137		(121)	1,321	17
18								18
19	20			20				19
20	20			20				20
21								21
22	4,612	172		4,784				22
23	100			100				23
24	280			280				24
25	3,561		1,115	2,446				25
26	1,500			1,500				26
27	148			148				27
28	50			50				28
29	167			167		(167)		29
30	1,780		1,780				962	30
31	727	140	867					31
32	12,925	312	3,762	9,475		(167)	962	32
33	39,786	3,312	17,466	25,632		(288)	2,283	33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	B-1	VII	Washington & Franklin Rwy. Co.-Matured 1/1/66		1
2	"	"	"	TOTAL CLASS B-1		2
3						3
4	721	D-1	VII	Chessie Motor Express		4
5	"	"	X	CSX Realty-Boca Grande		5
6	"	"	X	CSX Realty-Eckington Yard		6
7	"	"	X	CSX Realty-Franklin Point		7
8	"	"	X	Trailer Train Co.		8
9				TOTAL CLASS D-1		9
10				TOTAL NOTES		10
11						11
12	721	E-1	VII	Akron & Barberton Belt RR Co.		12
13	"	"	"	Central Transfer Railway & Storage Co.		13
14	"	"	"	Chicago & Western Indiana RR		14
15	"	"	"	Chatham Terminal Co.		15
16	"	"	"	CSX Technology		16
17	"	"	"	Lakefront Dock & RR Terminal Co.		17
18	"	"	"	Nicholas Fayette & Greenbrier RR Co.		18
19	"	"	"	Paducah & Illinois Railway Co.		19
20	"	"	"	Terminal RR Assoc. of St. Louis		20
21	"	"	"	Toledo Lakefront Dock		21
22	"	"	"	Bruner Industries		22
23	"	"	"	Transkentucky Transp. RR		23
24				TOTAL CLASS E-1		24
25						25
26	721	E-2	VII	Trailer Train		26
27	"	"	"	Tylerdale Connecting RR Co.		27
28	"	"	"	Winchester & Western RR Co. Easements		28
29				TOTAL CLASS E-2		29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	378			378				1
2	378			378				2
3								3
4		918	120	798			89	4
5	7,217		797	6,420			609	5
6	12,225			12,225			980	6
7	6,882			6,882			619	7
8	3,932			3,932		(672)	275	8
9	30,256	918	917	30,257		(672)	2,572	9
10	30,256	918	917	30,257		(672)	2,572	10
11								11
12	165			165				12
13	44			44				13
14	1,997		1,997					14
15	3			3				15
16	18,430			18,430				16
17	(730)			(730)				17
18	9,744		465	9,279				18
19	1,199		175	1,024			43	19
20	1,266		21	1,245		(1,214)	182	20
21						(1,730)		21
22	163	172		335				22
23		500		500				23
24	32,281	672	2,658	30,295		(2,944)	225	24
25								25
26	*			*				26
27	79			79				27
28	36			36				28
29	115			115				29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

\*Less than \$1,000

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	E-3	VII	CSX Intermodal		1
2	"	"	X	Beaver Street Tower		2
3				TOTAL CLASS E-3		3
4				TOTAL ADVANCES		4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34				Summary		34
35	721			Stocks		35
36				Bonds		36
37				Unsecured Notes		37
38				Advances		38
39						39
40				GRAND TOTAL		40

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)		
1		634	25	609				1
2	10			10				2
3	10	634	25	619				3
4	32,406	1,306	2,683	31,029		(2,944)	225	4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35	39,786	3,312	17,466	25,632		(288)	2,283	35
36	378			378				36
37	30,256	918	917	30,257		(672)	2,572	37
38	32,406	1,306	2,683	31,029		(2,944)	225	38
39								39
40	102,826	5,536	21,066	87,296		(3,904)	5,080	40

NOTES AND REMARKS  
(Thousands of Dollars)

Notes for Schedule 310 - Investments and Advances Affiliated Companies:

Page 26 - Column (d):

A - Subject to a lien under Seaboard Coast Line Railroad Company Consolidated Mortgage, the following stock and bonds are pledged:

	<u>Shares Pledged</u>	<u>Extent of Control Pledged</u>	<u>Book Value Pledged</u>
Page 26:			
Line 6	250	50.00%	\$ 19
Line 11	144	42.86%	16
Line 29	200	50.00%	167

B - The following are pledged under Louisville & Nashville Railroad Company First and Refunding Mortgage:

Page 26:			
Line 3	2,400	46.15%	240
Line 5	241	96.40%	11
Line 16	1,194	99.50%	121

C - Deposited with Manufacturer's Hanover Trust Company, Successor Trustee, to guarantee performance of W.S.S. Ry. Co. agreement dated July 29, 1909, as supplemented September 30, 1964.

Page 26:			
Line 15	6,221	99.94%	623





### 310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES

(Dollars in Thousands)

#### Undistributed Earnings From Certain Investments in Affiliated Companies

- 1 Report below the details of all investments in common stocks included in Account 721, Investments and Advances Affiliated Companies.
- 2 Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System of Accounts.)
- 3 Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses
- 4 Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition.
- 5 For definitions of "carrier" and "noncarrier," see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
<b>Carriers (List specifics for each company)</b>								
1	Winston-Salem Southbound Rwy. Co. Stock	7,455		263			7,718	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13	Total Carriers	7,455		263			7,718	13
<b>Noncarrier (List specifics for each company)</b>								
14	James Center Development Co.	(1,272)		(228)			(1,500)	14
15	Richmond Washington Co.	51,871		2,254		(54,125)		15
16	New Orleans Rivercenter	(130)		202		(164)	(92)	16
17	International Rivercenter	(3,561)		773			(2,788)	17
18	Gemetel Distribution Services Co.	(2,297)		(1,170)			(3,467)	18
19								19
20	Total Non-Carriers	44,611		1,831		(54,289)	(7,847)	20
21								21
22								22
23								23
24								24
25								25
26								26
27	GRAND TOTAL	52,066		2,094		(54,289)	(129)	27

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

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

NOTES AND REMARKS ( ) = Credit  
Dollars in Thousands

## NOTES to Schedule 330

Balances in Column (b) Lines 1 through 42 have been restated due to the following:

- |  |          |
|--|----------|
| 1. Removal of Clearfield and Mahoning Railway Company due to sale of Buffalo, Rochester and Pittsburgh Railway Company | ( 1,613) |
| 2. Addition of Transcontinental Terminals, Inc. in consolidation   | 2,955    |

Balances in Column (d) Lines 1 through 30 and Lines 40 through 42 (road) reflect the following:

- |  |        |
|--|--------|
| 1. Acquisition of Pittsburgh & Lake Erie Railroad                  | 25,417 |
| 2. Acquisition of Richmond, Fredericksburg and Potomac Railway Co. | 61,143 |

### 330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT

(Dollars in Thousands)

Line No	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment. and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	171,670		26,554	1
2		(3) Grading	578,054		6,161	2
3		(4) Other right-of-way expenditures	2,293		21	3
4		(5) Tunnels and subways	65,064			4
5		(6) Bridges, trestles, and culverts	536,155		13,199	5
6		(7) Elevated structures				6
7		(8) Ties	1,902,395		11,551	7
8		(9) Rail and other track material	2,394,439		14,756	8
9		(11) Ballast	1,092,849		6,615	9
10		(13) Fences, snowsheds, and signs	7,840		49	10
11		(16) Station and office buildings	298,667		1,333	11
12		(17) Roadway buildings	20,756		28	12
13		(18) Water stations				13
14		(19) Fuel stations	18,451		85	14
15		(20) Shops and enginehouses	245,453		783	15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	21,162			17
18		(24) Coal and ore wharves	160,648			18
19		(25) TOFC COFC terminals	121,079		162	19
20		(26) Communication systems	147,582		437	20
21		(27) Signals and interlockers	439,866		2,935	21
22		(29) Power plants	2,170		7	22
23		(31) Power-transmission systems	20,486		71	23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines	153,446		741	25
26		(39) Public improvements - Construction	81,605		522	26
27		(44) Shop machinery	78,740		444	27
28		(45) Power-plant machinery	4,470		7	28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	8,565,340		86,461	30
31		(52) Locomotives	1,161,913		2,215	31
32		(53) Freight-train cars	2,229,068		6,257	32
33		(54) Passenger-train cars	620			33
34		(55) Highway revenue equipment	73,518			34
35		(56) Floating equipment	1,154			35
36		(57) Work equipment	72,397		190	36
37		(58) Miscellaneous equipment	95,654		240	37
38		(59) Computer systems and word processing equipment	14,372			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	3,648,696		8,902	39
40		(76) Interest during construction	39,818			40
41		(80) Other elements of investment	(1,942)			41
42		(90) Construction in progress	220,748		99	42
43		GRAND TOTAL	12,472,660		95,462	43

See Notes on Page 31

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

Line No.	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		3,085	5,239	24,400	196,070	1
2		5,736	13,462	(1,565)	576,489	2
3		214	10	225	2,518	3
4		1,746	390	1,356	66,420	4
5		21,382	10,301	24,280	560,435	5
6						6
7		73,725	52,171	33,105	1,935,500	7
8		68,879	59,646	23,989	2,418,428	8
9		42,513	17,185	31,943	1,124,792	9
10		85	341	(207)	7,633	10
11		38,985	9,639	30,679	329,346	11
12		264	94	198	20,954	12
13						13
14		652	291	446	18,897	14
15		9,503	4,395	5,891	251,344	15
16						16
17		502	1,503	(1,001)	20,161	17
18		569	182	387	161,035	18
19		(3,719)	527	(4,084)	116,995	19
20		21,783	2,019	20,201	167,783	20
21		21,398	18,256	6,077	445,943	21
22		(17)	27	(37)	2,133	22
23		1,420	216	1,275	21,761	23
24						24
25		10,596	31	11,306	164,752	25
26		1,256	2,107	(329)	81,276	26
27		9,105	2,539	7,010	85,750	27
28			365	(358)	4,112	28
29						29
30		329,662	200,936	215,187	8,780,527	30
31		168,474	57,411	113,278	1,275,191	31
32		52,830	221,212	(162,125)	2,066,943	32
33					620	33
34			3,447	(3,447)	70,071	34
35					1,154	35
36		2,749	7,198	(4,259)	68,138	36
37		18,023	6,811	11,452	107,106	37
38		5,845	23	5,822	20,194	38
39		247,921	296,102	(39,279)	3,609,417	39
40					39,818	40
41					(1,942)	41
42		(27,572)		(27,473)	193,275	42
43		550,011	497,038	148,435	12,621,095	43

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	578,054	576,489	1.14	458	458		1
2	(4) Other, right-of-way expenditures	2,293	2,518	1.90	1	1		2
3	(5) Tunnels and subways	65,064	66,420	1.03				3
4	(6) Bridges, trestles, and culverts	536,155	560,435	1.44	117	117		4
5	(7) Elevated structures							5
6	(8) Ties	1,902,395	1,935,500	3.82	137	137		6
7	(9) Rail and other track material	2,394,439	2,418,428	2.07	389	389		7
8	(11) Ballast	1,092,849	1,124,792	2.63	110	110		8
9	(13) Fences, snow sheds, and signs	7,840	7,633	2.04	13	13		9
10	(16) Station and office buildings	298,667	329,346	2.13	16	16		10
11	(17) Roadway buildings	20,756	20,954	2.60	4	4		11
12	(18) Water stations							12
13	(19) Fuel stations	18,451	18,897	3.48				13
14	(20) Shops and enginehouses	245,453	251,344	2.07	4	4		14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	21,162	20,161	2.63				16
17	(24) Coal and ore wharves	160,648	161,035	2.02				17
18	(25) TOFC/COFC terminals	21,079	116,995	3.28				18
19	(26) Communication systems	47,582	167,783	2.89	(1)	(1)		19
20	(27) Signals and interlockers	439,866	445,943	2.66	2	2		20
21	(29) Power plants	2,170	2,133	1.57				21
22	(31) Power-transmission systems	20,486	21,761	1.88				22
23	(35) Miscellaneous structures							23
24	(37) Roadway machines	153,446	164,752	4.88				24
25	(39) Public improvements—Construction	81,605	81,276	1.94	6	6		25
26	(44) Shop machinery	78,740	85,750	3.23				26
27	(45) Power-plant machinery	4,470	4,112	2.33				27
28	All other road accounts	37,876	37,876	3.07	59	59		28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	8,431,546	8,622,333		1,315	1,315		30
	EQUIPMENT							
31	(52) Locomotives	1,161,913	1,275,191	3.82				31
32	(53) Freight-train cars	2,229,068	2,066,943	3.67				32
33	(54) Passenger-train cars	620	620	-				33
34	(55) Highway revenue equipment	73,518	70,071	9.14				34
35	(56) Floating equipment	1,154	1,154	2.13				35
36	(57) Work equipment	72,397	68,138	2.93				36
37	(58) Miscellaneous equipment	95,654	107,106	12.44				37
38	(59) Computer systems and word processing equipment	14,372	20,194	20.00				38
39	TOTAL EQUIPMENT	3,648,696	3,609,417					39
40	GRAND TOTAL	12,080,242	12,231,750	NA	1,315	1,315	NA	40

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	240,920	5,127		11,040		235,007	1
2		(4) Other, right-of-way expenditures	845	50		35		861	2
3		(5) Tunnels and subways	19,067	644		455		19,256	3
4		(6) Bridges, trestles, and culverts	186,352	6,453		8,833		183,972	4
5		(7) Elevated structures							5
6		(8) Ties	733,634	72,072		57,338		748,367	6
7		(9) Rail and other track material	643,959	50,653		62,288		632,324	7
8		(11) Ballast	340,987	28,044		15,501		353,530	8
9		(13) Fences, snow sheds, and signs	6,149	118		233		6,034	9
10		(16) Station and office buildings	69,333	6,411		8,278		67,466	10
11		(17) Roadway buildings	8,169	498		90		8,577	11
12		(18) Water stations							12
13		(19) Fuel stations	26,840	(17,286)		291		9,263	13
14		(20) Shops and enginehouses	73,265	5,028		3,946		74,347	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	15,404	1,391		1,503		15,292	16
17		(24) Coal and ore wharves	83,605	3,057		182		86,480	17
18		(25) TOFC/COFC terminals	21,910	4,236		527		25,619	18
19		(26) Communication systems	37,970	4,208		2,152		40,026	19
20		(27) Signals and interlockers	143,049	18,044		17,571		143,522	20
21		(29) Power plants	664	34		27		671	21
22		(31) Power-transmission systems	6,905	391		216		7,080	22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines	44,570	2,258		(5,700)		52,528	24
25		(39) Public improvements—Construction	34,630	1,472		1,805		34,297	25
26		(44) Shop machinery*	28,762	2,744		2,425		29,081	26
27		(45) Power-plant machinery	1,295	103		358		1,040	27
28		All other road accounts	5,701					5,701	28
29		Amortization (Adjustments)	6,805	(252)				6,553	29
30		TOTAL ROAD	2,780,790	195,498		189,394		2,786,894	30
EQUIPMENT									
31	•	(52) Locomotives	406,354	48,204	42	40,814		413,786	31
32	•	(53) Freight-train cars	1,038,600	75,676		155,286		958,990	32
33	•	(54) Passenger-train cars	424					424	33
34	•	(55) Highway revenue equipment	41,834	6,673		2,224		46,283	34
35	•	(56) Floating equipment	290	24				314	35
36	•	(57) Work equipment	31,647	2,216		4,024		29,839	36
37	•	(58) Miscellaneous equipment	36,749	12,933		5,904		43,778	37
38		(59) Computer systems and word processing equipment	6,755	2,744	193	17		9,675	38
39	•	Amortization Adjustments	23,410	221				23,631	39
40		TOTAL EQUIPMENT	1,586,063	148,691	235	208,269		1,526,720	40
41		GRAND TOTAL	4,366,853	344,189	235	397,663		4,313,614	41

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

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

**339. ACCRUED LIABILITY—LEASED PROPERTY**  
(Dollars in Thousands)

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

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

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

**340. DEPRECIATION BASE AND RATES—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**

(Dollars in Thousands)

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

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

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

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

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

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



**342. ACCUMULATED DEPRECIATION—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**

(Dollars in Thousands)

1. Enter the required information concerning debits and credits to Account 733, "Accumulated Depreciation—Improvements on Leased Property," during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.

2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 35.

4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc.

5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

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

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

Included in Schedule 335

## NOTES AND REMARKS FOR SCHEDULE 342

Dollars in Thousands

( ) = Debit

## Notes to Schedule 335:

Balances in Column (b) Lines 1 through 42 have been restated due to the following:

1. Addition of TCT to consolidation	2,735
2. Addition of Account 734 to Sch. 335	77
3. Addition of Account 736 to Sch. 335	11,294

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

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

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

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

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

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

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

Included in Schedule 332

**351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS**

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includable in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).

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

4. Details in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

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

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

Included in Schedule 335

## 352A. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Company)

(Dollars in Thousands)

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

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

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

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

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

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

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)	(b)		(c)	(d)	(e)	
1	R	CSX Transportation and Subs	16,566	12,621,095	4,313,614	1
2	L	Central Railroad Co. of So. Carolina	40	468		2
3	L	Glasgow Railway Co.	10	490		3
4	L	Patapsco Backriver Co.		7	5	4
5	L	Strouds Creek & Muddlety RR Co.	20	256	7	5
6	L	Tylerdale Connecting RR Co.		140		6
7	L	Washington Franklin Rwy.	18	520	27	7
8	L	Western & Atlantic RR Co.	134	7,915	1,368	8
9			222	9,796	1,407	9
10						10
11						11
12	O	Southern Rwy. (Orangeville to Gordonville)		262	24	12
13						13
14		TOTAL ALL PROPERTY	16,788	12,631,153	4,315,045	14
15						15
16						16
17	R	Deduct used by other RR companies		495	59	17
18	P	Deduct property owned but not used-leased		396		18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	16,788	12,630,262	4,314,986	31

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

(By Property Accounts)

(Dollars in Thousands)

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

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

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.

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

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	196,070	187		7	1
2		(3) Grading	576,489	3,188		93	2
3		(4) Other, right-of-way expenditures	2,518				3
4		(5) Tunnels and subways	66,420	154			4
5		(6) Bridges, trestles, and culverts	560,435	1,436		35	5
6		(7) Elevated structures					6
7		(8) Ties	1,935,550	784		20	7
8		(9) Rail and other track material	2,418,428	1,668		69	8
9		(11) Ballast	1,124,792	1,283		16	9
10		(13) Fences, snow sheds, and signs	7,633	25		5	10
11		(16) Station and office buildings	329,346	505		1	11
12		(17) Roadway buildings	20,954	47			12
13		(18) Water stations					13
14		(19) Fuel stations	18,897	16			14
15		(20) Shops and enginehouses	251,344	85			15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	20,161				17
18		(24) Coal and ore wharves	161,035				18
19		(25) TOFC/COFC terminals	116,995	1			19
20		(26) Communication systems	167,783	1			20
21		(27) Signals and interlockers	445,943	62			21
22		(29) Power plants	2,133				22
23		(31) Power-transmission systems	21,761	1			23
24		(35) Miscellaneous structures					24
25		(37) Roadway machines	164,752				25
26		(39) Public improvements—Construction	81,276	79		1	26
27		(44) Shop machinery	85,750	3			27
28		(45) Power-plant machinery	4,112				28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		<b>TOTAL ROAD</b>	<b>8,780,527</b>	<b>9,525</b>		<b>247</b>	31
32		(52) Locomotives	1,275,191				32
33		(53) Freight-train cars	2,066,943				33
34		(54) Passenger-train cars	620				34
35		(55) Highway revenue equipment	70,071				35
36		(56) Floating equipment	1,154				36
37		(57) Work equipment	68,138				37
38		(58) Miscellaneous equipment	107,106				38
39		(59) Computer systems and word processing equipment	20,194				39
40		<b>TOTAL EQUIPMENT</b>	<b>3,609,417</b>				40
41		(76) Interest during construction	39,818	368		15	41
42		(80) Other elements of investment	(1,942)	(97)			42
43		(90) Construction work in progress	193,275				43
44		<b>GRAND TOTAL</b>	<b>12,621,095</b>	<b>9,796</b>		<b>262</b>	44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

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

410. RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

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CSXT YEAR 1991

Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Total freight expense (f)	Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Matl, tools & lubricants (c)	Purchased Services (d)	General (e)				
WAY AND STRUCTURES										
ADMINISTRATION										
1		Track	10,024	2,262	2,896	800	15,982		15,982	1
2		Bridge and Buildings	4,688	154	41	631	5,514		5,514	2
3		Signal	8,708	(192)	3,373	1,049	12,938		12,938	3
4		Communication	2,941	(119)	20	205	3,047		3,047	4
5		Other	19,459	9,349	7,583	3,301	39,692		39,692	5
REPAIR AND MAINTENANCE										
6		Roadway - Running	14,839	5,674	4,627	724	25,864		25,864	6
7		Roadway - Switching	4,256	676	1,480	77	6,489		6,489	7
8		Tunnels and Subways - Running	86	11	277		374		374	8
9		Tunnels and Subways - Switching	7	350		1	358		358	9
10		Bridges and Culverts - Running	10,422	1,909	2,860	1,591	16,782		16,782	10
11		Bridges and Culverts - Switching	156	178	220	2	556		556	11
12		Ties - Running	1,609	167	48	60	1,884		1,884	12
13		Ties - Switching	942	74		8	1,024		1,024	13
14		Rail and other track material - Running	18,483	9,440	9,295	601	37,819		37,819	14
15		Rail and other track material - Switching	10,123	3,180	119		13,422		13,422	15
16		Ballast - Running	9,046	487	962	242	10,737		10,737	16
17		Ballast - Switching	776	18	1	3	798		798	17
18		Road Property Damaged - Running	1,278	22	1	10	1,311		1,311	18
19		Road Property Damaged - Switching	371	8	2	4	385		385	19
20		Road Property Damaged - Other								20
21		Signals and Interlockers - Running	24,983	10,786	4,961	1,382	42,112		42,112	21
22		Signals and Interlockers - Switching	2,799	655	143	3	3,600		3,600	22
23		Communications Systems	11,014	5,468	453	446	17,381		17,381	23
24		Power Systems	655				655		655	24
25		Highway Grade Crossings - Running	3,080	1,884	2,011	24	6,999		6,999	25
26		Highway Grade Crossings - Switching	171	1		1	173		173	26
27		Station and Office Buildings	4,097	1,909	2,595	203	8,804		8,804	27
28		Shop Buildings - Locomotives	3,561	1,623	828	176	6,188		6,188	28
29		Shop Buildings - Freight Cars	2,382	1,329	515	21	4,247	N/A	4,247	29
30		Shop Buildings - Other Equipment	1,950	2,363	1,617	22	5,952		5,952	30



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

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L Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Matl, tools & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
REPAIR AND MAINTENANCE - Continued										
101		Locomotive Servicing Facilities	298	548	76	5	927		927	101
102		Miscellaneous Buildings and Structures	968	56	19	89	1,132		1,132	102
103		Coal Terminals	2	481	260		743	N/A	743	103
104		Ore Terminals	526	179	44		749	N/A	749	104
105		Other Marine Terminals	26	551	523		1,100	N/A	1,100	105
106		TOFC/COFC - Terminals	13	163	1		177	N/A	177	106
107		Motor Vehicle Loading and Distribution Facilities	4	20	3		27	N/A	27	107
108		Facilities for Other Specialized Service Operations	6	2,075		(380)	2,081		2,081	108
109		Roadway Machines	4,643	8,899	1,112		14,274		14,274	109
110		Small Tools and Supplies	200	(1,623)	1	30	(1,392)		(1,392)	110
111		Snow Removal	769	5	4	1	779		779	111
112		Fringe Benefits - Running	N/A	N/A	N/A	53,888	53,888		53,888	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	200	200		200	113
114		Fringe Benefits - Other	N/A	N/A	N/A	30,697	30,697		30,697	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	22,255	22,255		22,255	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A					116
117		Casualties and Insurance - Other	N/A	N/A	N/A	2,284	2,284		2,284	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	8,816	N/A	8,816		8,816	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A		N/A				119
120	*	Lease Rentals - Debit - Other	N/A	N/A						120
121	*	Lease Rentals - (Credit) - Running	N/A	N/A	15,261	N/A	15,261		15,261	121
122	*	Lease Rentals - (Credit) - Switching	N/A	N/A	(1,105)	N/A	(1,105)		(1,105)	122
123		Lease Rentals - (Credit) - Other	N/A	N/A						123
124		Joint Facility Rent - Debit - Running	N/A	N/A	89	N/A	89		89	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	8	N/A	8		8	125
126		Joint Facility Rent - Debit - Other	N/A	N/A						126
127		Joint Facility Rent - (Credit) - Running	N/A	N/A	(15)	N/A	(15)		(15)	127
128		Joint Facility Rent - (Credit) - Switching	N/A	N/A	(9)	N/A	(9)		(9)	128
129		Joint Facility Rent - (Credit) - Other	N/A	N/A	(97)	N/A	(97)		(97)	129
130	*	Other Rents - Debit - Running	N/A	N/A	225	N/A	225		225	130
131	*	Other Rents - Debit - Switching	N/A	N/A	1	N/A	1		1	131
132	*	Other Rents - Debit - Other	N/A	N/A	36	N/A	36		36	132
133	*	Other Rents - (Credit) - Running	N/A	N/A		N/A				133

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

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CSXT YEAR 1991

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total freight expense (f)	Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Matl, tools & lubricants (c)	Purchased Services (d)	General (e)					
REPAIR AND MAINTENANCE - Continued											
134	*	Other Rents - (Credit) - Switching	N/A	N/A	(197)	N/A	(197)				134
135	*	Other Rents - (Credit) - Other	N/A	N/A	N/A	N/A		150,767	N/A	(197)	135
136	*	Depreciation - Running	N/A	N/A	N/A	N/A				150,767	136
137	*	Depreciation - Switching	N/A	N/A	N/A	N/A					137
138	*	Depreciation - Other	N/A	N/A	N/A	N/A		41,987	N/A	41,987	138
139		Joint Facility - Debit - Running	N/A	N/A	21	N/A	21		N/A	21	139
140		Joint Facility - Debit - Switching	N/A	N/A	22	N/A	22		N/A	22	140
141		Joint Facility - Debit - Other	N/A	N/A		N/A			N/A		141
142		Joint Facility - (Credit) - Running	N/A	N/A	(26)	N/A	(26)			(26)	142
143		Joint Facility - (Credit) - Switching	N/A	N/A	(447)	N/A	(447)			(447)	143
144		Joint Facility - (Credit) - Other	N/A	N/A	(8,680)	N/A	(8,680)			(8,680)	144
145		Dismantling Retired Road Property - Running	(52)	6		3	(43)			(43)	145
146		Dismantling Retired Road Property - Switching	14		8		22			22	146
147		Dismantling Retired Road Property - Other	27		70		97			97	147
148		Other - Running	2,673	939	5,459	48	9,119			9,119	148
149		Other - Switching	466	25			491			491	149
150		Other - Other	209	343	3	(4,549)	(3,994)			(3,994)	150
151		TOTAL WAY AND STRUCTURES	183,698	72,333	68,414	308,912	633,357			633,357	151
EQUIPMENT											
LOCOMOTIVES											
201		Administration	3,355	1,206	4,839	936	10,336			10,336	201
202	*	Repair and Maintenance	91,241	121,307	17,976	2,195	232,719			232,719	202
203	*	Machinery Repair	1,028	2,489	147		3,664			3,664	203
204		Equipment Damaged	47				47			47	204
205		Fringe Benefits	N/A	N/A	N/A	43,394	43,394			43,394	205
206		Other Casualties and Insurance	N/A	N/A	N/A	22,279	22,279			22,279	206
207	*	Lease Rentals - Debit	N/A	N/A	47,768	N/A	47,768			47,768	207
208	*	Lease Rentals - (Credit)	N/A	N/A	(868)	N/A	(868)			(868)	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A					209
210		Joint Facility Rent - (Credit)	N/A	N/A	37	N/A	37				210
211	*	Other Rents - Debit	N/A	N/A		N/A					211
212	*	Other Rents - (Credit)	N/A	N/A		N/A				37	212
213	*	Depreciation	N/A	N/A	N/A	45,903	45,903			45,903	213
214		Joint Facility - Debit	N/A	N/A	31	N/A	31			31	214
215		Joint Facility - (Credit)	N/A	N/A	(26)	N/A	(26)			(26)	215
216	*	Repairs Billed to Others - (Credit)	N/A	N/A		N/A					216



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

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CSXT YEAR 1991

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Total (h)	Line No.
			Salaries and wages (b)	Matl, tools & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)	Passenger (g)	
313		OTHER EQUIPMENT - Continued							
314		Joint Facility Rent - Debit	N/A	N/A	6	N/A	6		313
315	*	Joint Facility Rent - (Credit)	N/A	N/A	(6)	N/A	(6)		314
316	*	Other Rents - Debit	N/A	N/A	4,754	N/A	4,754		315
317	*	Other Rents - (Credit)	N/A	N/A	(159)	N/A	(159)		316
318		Depreciation	N/A	N/A	N/A	26,515	26,515		317
319		Joint Facility - Debit	N/A	N/A	N/A	N/A			318
320		Joint Facility - (Credit)	N/A	N/A	N/A	N/A			319
321	*	Repairs Billed to Others - (Credit)	3				3		320
322		Dismantling Retired Property	7,323	(1,535)	19,269	(15,283)	(15,283)		321
323		Other	177,617	209,041	370,855	17,991	43,048		322
324		TOTAL OTHER EQUIPMENT				255,225	1,012,738		323
		TOTAL EQUIPMENT							324
401		TRANSPORTATION							
402		TRAIN OPERATIONS							
403		Administration	22,336	1,002	857	12,686	36,881		401
404		Engine Crews	97,948	8	1	1,349	99,306		402
405		Train Crews	213,485	244	117	35,429	249,275		403
406		Dispatching Trains	26,622	70	424	531	27,647		404
407		Operating Signals and Interlockers	346				346		405
408		Operating Drawbridges	3,499	4	6	25	3,534		406
409		Highway Crossing Protection	223	466	7,729		8,418		407
410		Train Inspection and Lubrication	36,126	4,236	2,219	(3,776)	38,805		408
411		Locomotive Fuel	4,768	219,215	49	(47)	223,985		409
412		Electric Power Purchased or Produced for Motive Power	17,408	1,332	2,010	255	21,005		410
413		Servicing Locomotives	N/A	N/A	N/A				411
414		Freight Lost or Damaged - Solely Related	1,519	2	3,343				412
415		Clearing Wrecks	N/A	N/A	N/A	2	4,866		413
416		Fringe Benefits	N/A	N/A	N/A	180,985	180,985		414
417		Other Casualties and Insurance	N/A	N/A	N/A	29,354	29,354		415
418		Joint Facility - Debit	N/A	N/A	33,576	N/A	33,576		416
419		Joint Facility - (Credit)	N/A	N/A	(4,920)	N/A	(4,920)		417
		Other	6,535	388	1,462	1,565	9,950		418
		TOTAL TRAIN OPERATIONS	430,815	226,967	46,873	258,358	963,013		419
420		YARD OPERATIONS							
421		Administration	13,911	1,211	2,562	2,631	20,315		420
		Switch Crews	143,592	2,203	4,618	9,421	159,834		421

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

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CSXT YEAR 1991

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Mat'l, tools & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
422		YARD OPERATIONS - Continued								
423		Controlling Operations	17,806	184	1,941	245	20,176		20,176	422
424		Yard and Terminal Clerical	31,196	83	13	397	31,689		31,689	423
425		Operating Switches, Signals, Retarders and Humps	869	2	2	6	879		879	424
426		Locomotive Fuel	84	25,618	1		25,703		25,703	425
427		Electric Power Purchased or Produced for Motive Power	13,616	(15)		107	13,712		13,712	426
428		Servicing Locomotives	N/A	N/A	N/A					427
429		Freight Lost or Damaged - Solely Related	882	1	1,534	2	2,419		2,419	428
430		Clearing Wrecks	N/A	N/A	N/A	86,573	86,573		86,573	429
431		Fringe Benefits	N/A	N/A	N/A	27,544	27,544		27,544	430
432		Other Casualties and Insurance	N/A	N/A	159	N/A	159		159	431
433		Joint Facility - Debit	N/A	N/A	(37,045)	N/A	(37,045)		(37,045)	432
434		Joint Facility - (Credit)	570	50	1,420	(128)	1,912		1,912	433
435		Other	222,526	29,337	(24,791)	126,798	353,870		353,870	434
501		TOTAL YARD OPERATIONS								435
502		TRAIN AND YARD OPERATIONS COMMON								
503		Cleaning Car Interiors	2,310	35	4,271	3	6,619		6,619	501
504		Adjusting and Transferring Loads	5,205	17	133	6	5,361		5,361	502
505		Car Loading Devices and Grain Doors	N/A	1,771	N/A	N/A	1,771		1,771	503
506		Freight Lost or Damaged - all other	N/A	N/A	N/A	6,996	6,996		6,996	504
		Fringe Benefits	N/A	N/A	N/A	67	67		67	505
		TOTAL TRAIN AND YARD OPERATIONS COMMON	7,515	1,823	4,404	7,072	20,814		20,814	506
507	*	SPECIALIZED SERVICE OPERATIONS								
508	*	Administration								507
509	*	Pickup and Delivery and Marine Line Haul	64	3	7,910	1	7,978		7,978	508
510	*	Loading and Unloading and Local Marine	12,036	2,178	29,154	805	44,173		44,173	509
511	*	Protective Services		1	4,294		4,295		4,295	510
512	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					511
513	*	Fringe Benefits	N/A	N/A	N/A	5,658	5,658		5,658	512
514	*	Casualties and Insurance	N/A	N/A	N/A					513
515	*	Joint Facility - Debit	N/A	N/A	N/A	N/A				514
516	*	Joint Facility - (Credit)	N/A	N/A		N/A				515
517	*	Other	12,100	2,182	41,358	6,464	62,104		62,104	516
		TOTAL SPECIALIZED SERVICES OPERATIONS								517

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

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CSXT YEAR 1991

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Matl, tools & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
ADMINISTRATIVE SUPPORT OPERATIONS										
518		Administration	16,756	1,488	149	7,852	26,245		26,245	518
519		Employees Performing Clerical and Accounting Functions	42,888	1,537	4,853	2,562	51,840		51,840	519
520		Communication Systems Operation	217				217		217	520
521		Loss and Damage Claims Processing	830		1,232	55	2,117		2,117	521
522		Fringe Benefits	N/A	N/A	N/A	30,888	30,888		30,888	522
523		Casualties and Insurance	N/A	N/A	N/A	N/A				523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - (Credit)	N/A	N/A		N/A				525
526		Other		6	471	(1,098)	(621)		(621)	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	60,691	3,031	6,705	40,259	110,686		110,686	527
528		TOTAL TRANSPORTATION	733,647	263,340	74,549	438,951	1,510,487		1,510,487	528
GENERAL AND ADMINISTRATIVE										
601		Officers - General Administration	10,336	1,334	4,713	149,641	166,024		166,024	601
602		Accounting, Auditing and Finance	36,628	2,947	2,499	2,272	44,346		44,346	602
603		Management Services and Data Processing		148	217,142	3	217,293		217,293	603
604		Marketing	9,339	29	303	1,745	11,416		11,416	604
605		Sales	24,831	116	1,301	3,472	29,720		29,720	605
606		Industrial Development	1,952	9	29	445	2,435	N/A	2,435	606
607		Personnel and Labor Relations	9,317	719	4,542	3,689	18,267		18,267	607
608		Legal and Secretarial	11,950	203	21,494	1,879	35,526		35,526	608
609		Public Relations and Advertising	1,985	183	2,564	1,416	6,148		6,148	609
610		Research and Development	1,821	1	8	263	2,093		2,093	610
611		Fringe Benefits	N/A	N/A	N/A	64,908	64,908		64,908	611
612		Casualties and Insurance	N/A	N/A	N/A	(521)	(521)		(521)	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	11,811	11,811		11,811	613
614		Property Taxes	N/A	N/A	N/A	40,397	40,397		40,397	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	18,555	18,555		18,555	615
616		Joint Facility - Debit	N/A	N/A	N/A	N/A				616
617		Joint Facility - (Credit)	N/A	N/A	3,444	N/A	3,444		3,444	617
618		Other	6,825	N/A	6	N/A	6		6	618
619		TOTAL GENERAL AND ADMINISTRATIVE	114,984	12,303	279,685	982,117	1,389,089		1,389,089	619
620	*	TOTAL CARRIER OPERATING EXPENSES	1,209,946	557,017	793,503	1,985,205	4,545,671		4,545,671	620

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

1. Report *freight* expenses only.

2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.

3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.

If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.

4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 29 shall equal the adjustment reported on line 29 of schedule 335.

5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.

6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	5,127			2
3		4	Other right-of-way expenditures	50			3
4		5	Tunnels and subways	644			4
5		6	Bridges, trestles and culverts	6,453			5
6		7	Elevated structures				6
7		8	Ties	72,072			7
8		9	Rail and other track material	50,653			8
9		11	Ballast	28,044			9
10		13	Fences, snowsheds and signs	118			10
11		16	Station and office buildings	6,411			11
12		17	Roadway buildings	498			12
13		18	Water stations				13
14		19	Fuel stations	(17,286)			14
15		20	Shops and enginehouses	5,028			15
16		22	Storage warehouses				16
17		23	Wharves and docks	1,391			17
18		24	Coal and ore wharves	3,057			18
19		25	TOFC COFC terminals	4,236			19
20		26	Communications systems	4,208			20
21		27	Signals and interlockers	18,044			21
22		29	Power plants	34			22
23		31	Power transmission systems	391			23
24		35	Miscellaneous structures				24
25		37	Roadway machines	2,258			25
26		39	Public improvements: construction	1,472			26
27		45	Power plant machines	103			27
28		—	Other lease/rentals	(252)	23,037	(252)	28
29	*	—	TOTAL	192,754	23,037	(252)	29

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

- 1 Report freight expenses only
  - 2 Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
  - 3 The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
  - 4 Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
  - 5 Report in columns (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in L.A. Pate No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem).
- Include railroad owned per diem tank cars on line 17
- NOTES: Mechanical designations for each car type are shown in Schedule 710.

Line No	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plan 40 Foot							1
2		Box-Plan 50 Foot and Longer		127	515	8,426	6,665	22,629	2
3		Box-Equipped		8,574	24,089		9,998	27,307	3
4		Gondola-Plan		3,226	10,002	220	2,318	4,264	4
5		Gondola-Equipped		1,082	5,941		906	2,132	5
6		Hopper-Covered		3,226	15,493	30,417	7,607	19,998	6
7		Hopper-Open Top-General Service		3,035	12,182		869	2,538	7
8		Hopper-Open Top-Special Service		5	1,278		36	203	8
9		Refrigerator-Mechanical		5,250	7,037	49	2,463	5,482	9
10		Refrigerator-Non-Mechanical		893	688	1,360	2,029	2,538	10
11		Flat TOP/COFC							11
12		Flat Multi-Level		42	75	24,674	925	2,344	12
13		Flat-General Service				19	181	305	13
14		Flat-Other		149	526	6,178	1,268	4,162	14
15		Tank-Under 22,000 Gallons				35,488			15
16		Tank-22,000 Gallons and Over				22,404			16
17		All Other Freight Cars		80	301	644	1,885	6,800	17
18		Auto Racks			7,346			17,272	18
19		TOTAL FREIGHT TRAIN CARS		25,689	85,473	129,879	37,150	117,974	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers							21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS							24
25		GRAND TOTAL (LINES 19 AND 24)		25,689	85,473	129,879	37,150	117,974	25



**NOTES AND REMARKS**

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

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

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

(a) Locomotives, line 3 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**415. SUPPORTING SCHEDULE—EQUIPMENT**  
(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	23,287	3,175		(138)	1
2		Diesel Locomotive-Road	209,432	41,405	1,323	(2,162)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	232,719	44,580	1,323	(2,300)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot					6
7		Box-Plain 50 Foot and Longer	409	2,472	322	(526)	7
8		Box-Equipped	19,020	712	68	(10,811)	8
9		Gondola-Plain	5,938	3,388		(516)	9
10		Gondola-Equipped	3,451	2,881		238	10
11		Hopper-Covered	15,993	9,104		(2,176)	11
12		Hopper-Open Top-General Service	32,391	45,071		15,896	12
13		Hopper-Open Top-Special Service	2,882	6,232		1,037	13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	3,940	54			15
16		Flat TOFC/COFC					16
17		Flat Multi-level					17
18		Flat-General Service	3	52		39	18
19		Flat-Other	796	753		415	19
20		All Other Freight Cars	7,990	1,960		527	20
21		Cabooses	799	127		(783)	21
22		Auto Racks	13,204	5,316	504		22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	106,816	78,122	894	3,340	24
25		OTHER EQUIPMENT-REVENUE FREIGHT					
		Refrigerated Trailers					25
26		Other Trailers	5	6,673			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	5	6,673			32
33		FLOATING EQUIPMENT-REVENUE SERVICE					
		Marine Line-Haul		24			33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT		24			35
36	*	OTHER EQUIPMENT					
		Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems and word processing equip.	14	2,709	35		37
38	*	Machinery-Locomotives <sup>1</sup>					38
39	*	Machinery-Freight Cars <sup>2</sup>	3,049				39
40	*	Machinery-Other Equipment <sup>3</sup>		2,744			40
41	*	Work and Other Non-revenue Equipment	13,756	14,293	37	(819)	41
42		TOTAL OTHER EQUIPMENT	16,819	19,746	72	(819)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	356,359	149,145	2,289	221	43

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

<sup>2</sup>The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portions of line 235.

<sup>3</sup>The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		276	81,460		22,979		1
2		46,661	1,124,386	69,345	389,483	1,324	2
3							3
4							4
5		46,937	1,205,846	69,345	412,462	1,324	5
6							6
7		7,310	66,812	14,439	58,432	322	7
8		9,983	340,472	3,104	249,604	68	8
9		18,995	116,994		59,822		9
10		19,727	84,791		29,368		10
11		28,869	307,674		135,255		11
12		35,399	763,236		248,572		12
13		6,952	137,462		53,884		13
14		9,462					14
15			36,114		32,120		15
16							16
17							17
18		24	294		86		18
19		1,033	10,943		5,705		19
20		370	37,230		11,133		20
21		8	24,499		17,322		21
22		8,191	113,912	8,967	55,983	1,314	22
23							23
24		146,323	2,040,433	26,510	957,286	1,704	24
25							25
26		(1,205)	70,071		46,283		26
27							27
28							28
29							29
30							30
31							31
32		(1,205)	70,071		46,283		32
33			1,154		314		33
34							34
35			1,154		314		35
36			620		424		36
37			20,019	175	9,552	123	37
38			44,590		15,122		38
39			34,300		11,632		39
40		1,869	6,860		2,327		40
41		10,343	173,973	1,271	72,953	664	41
42		12,212	280,362	1,446	112,010	787	42
43		204,267	3,597,866	97,301	1,528,355	3,815	43

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

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

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

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			Inv Base (c)	Accum deprec. (d)	Depr. rate % (e)	Inv Base (f)	Accum deprec. (g)	Depr. rate % (h)	Inv Base (i)	Current year Amount (j)	Accum Amount (k)	Inv Base (l)	Accum deprec. & Amount (m)	
1	I	3	211,929	74718	1.14							211,929	74718	1
2		8	648,069	212669	4.85							648,069	212669	2
3		9	934,604	190545	1.89							934,604	190545	3
4		11	434,106	110475	2.63							434,106	110475	4
5	SUB-TOTAL		2,228,708	588407								2,228,708	588407	5
6	II	3	213,601	75157	1.14							213,601	75157	6
7		8	753,272	247192	3.96							753,272	247192	7
8		9	878,301	179066	3.52							878,301	179066	8
9		11	396,625	10937	2.63							396,625	10937	9
10	SUB-TOTAL		2,241,799	602352								2,241,799	602352	10
11	III	3	49,119	N/A	N/A					N/A	N/A	49,119		11
12		8	166,693	N/A	N/A					N/A	N/A	166,693		12
13		9	202,884	N/A	N/A					N/A	N/A	202,884		13
14		11	97,209	N/A	N/A					N/A	N/A	97,209		14
15	SUB-TOTAL		515,905	N/A	N/A					N/A	N/A	515,905		15
16	IV	3	95,905	33723	1.14							95,905	33723	16
17		8	360,117	118175	3.62							360,117	118175	17
18		9	369,319	75296	1.95							369,319	75296	18
19		11	180,568	45953	2.63							180,568	45953	19
20	SUB-TOTAL		1,005,909	273147								1,005,909	273147	20
21	V	3	5,935	2109	1.14							5,935	2109	21
22		8	7,349	2412	3.62							7,349	2412	22
23		9	33,320	6793	1.95							33,320	6793	23
24		11	16,284	4144	2.63							16,284	4144	24
25	SUB-TOTAL		62,888	15458								62,888	15458	25
26	GRAND TOTAL		6,055,209	1,479,364	N/A							6,055,209	1,479,364	26

Improvement to leased property included in balance.

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

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

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

Road Inmate

CSXT

Year 91

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**NOTES AND REMARKS**

## 417. SPECIALIZED SERVICE SUBSCHEDULE — TRANSPORTATION

(Dollars in Thousands)

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

Line No	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i)	Line No
1	•	Administration										1
2	•	Pick up and delivery, marine line haul	70						N/A	7,908	7,978	2
3	•	Loading and unloading and local marine	12,117		12,526	3,735	2,616	13,179	N/A		44,173	3
4	•	Protective services, total debit and credits	540						3,755		4,295	4
5	•	Freight lost or damaged—solely related										5
6	•	Fringe benefits	5,658								5,658	6
7	•	Casualty and insurance										7
8	•	Joint facility - Debit										8
9	•	Joint facility - Credit										9
10	•	Other										10
11	•	TOTAL	18,385		12,526	3,735	2,616	13,179	3,755	7,908	62,104	11

**Schedule 418**

**Instruction:**

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

## Column

- (a) = primary account number and title for which capital lease amounts are included therein.
- (b) = the total investment in that primary account.
- (c) = the investment in capital leases at the end of the year.
- (d) = the current year amortization.
- (e) = the accumulated amortization relating to the leased properties.

**418. SUPPORTING SCHEDULE--CAPITAL LEASES**  
**(Dollars in thousands)**

Primary Account No. & Title (a)	Total Investment At End of Year (b)	Capital Leases		
		Investment At End of Year (c)	Current Year Amort. (d)	Accum. Amort. (e)
52-Locomotives	1,275,191	69,345	1,324	1,324
53-Freight Cars	2,066,943	26,510	894	1,704
57-Work Equipment	68,138	1,271	37	664
59-Computers	20,194	175	35	123
TOTAL	3,430,466	97,301	2,290	3,815



## NOTES AND REMARKS

### 498. ANALYSIS OF TAXES

(Dollars in Thousands)

#### A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	63,751	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	66,292	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	66,292	4
5		Railroad Retirement	301,863	5
6		Hospital Insurance	22,064	6
7		Supplemental Annuities	20,450	7
8		Unemployment Insurance	20,483	8
9		All Other United States Taxes		9
10		Total - U.S. Government Taxes	431,152	10
11		Total - Railway Taxes	494,903	11

#### B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	2,305,787	23,919		2,329,706	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.	(110,846)	156		(110,690)	4
5	Other (Specify)					5
6	Claims & Contingency Reserves	(68,222)	(1,721)		(69,943)	6
7	Reserve for Separation Pay	(34,873)	(184,045)		(218,918)	7
8	Pier Sales	(5,301)	411		(4,890)	8
9	Other Temporary Differences	(55,442)	(37,807)	(55,064)	(148,313)	9
10						10
11						11
12	Fed'l Effect of State	(102,834)	12,837		(89,997)	12
13						13
14	State Deferred Taxes	302,454	(29,480)	(8,278)	264,696	14
15						15
16						16
17	Other Credits	(106,058)	(18,406)		(124,464)	17
18	Investment tax credit*	(208,927)	82,611		(126,316)	18
19	TOTALS	1,915,738	(151,525)	(63,342)	1,700,871	19

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

**\*Footnotes:**

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ -0-
- If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ \_\_\_\_\_
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ \_\_\_\_\_
- (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ \_\_\_\_\_
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ None

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Profit from Land Sales		27,337	1
2		Gain on Sale of Investments		48,016	2
3		Royalties from Oil, Gas, Coal, etc.		734	3
4					4
5	551	Loss on developmental activity	11,892		5
6		Penalties and fines	2,032		6
7		Loss from currency exchange	518		7
8					8
9	592	Change in accounting for post-retirement			9
10		benefits - per FASB Statement No. 106			10
11		\$254,573 less applicable Inc. Taxes \$95,626	158,947		11
12					12
13	606/616	Adjustments between distributed equity and			13
14		undistributed equity for certain invest-			14
15		ments (See Schedule 310-A)	51,871	51,871	15
16					16
17	616	Prior Years Adjustment-Pension	4,117		17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

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

## 501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Terminal RR Assoc	Refunding & Improvement Mtg.	7,787 & interest	Note 1	1
2	of St. Louis	Bonds, Series C, 4% due 7/1/2019			2
3	Guarantors:				3
4	CSXT; BN; ICG; MKT:				4
5	MP; H&W; SOU; SSW				5
6					6
7	International	First mortgage, var. interest	3,496	Joint	7
8	River Center L&N	Options, due 12/15/96	interest of \$363		8
9	Investment; So.				9
10	Pac, Dev; Hilton	Line of credit various interest	350 & interest	Joint	10
11	Hotel Corp.	Options, due 12/14/97			11
12					12
13	Waynesburg Sou.	First Mortgage Bonds,	7,037 and int.	Joint	13
14	Railroad Company	Series A, 7-1/4%	sinking fund		14
15	CSXT	Due 9/1/93, F.D. 25087	installments and		15
16			premium, if any		16
17					17
18	City of New	Under the terms of the New	100 & interest	Joint	18
19	Orleans, LA	Orleans Union Pass. Term.			19
20	Guarantors: CSXT	Agreement dated 10/22/47, CSXT			20
21	ICG; L&A; SOU;	and 6 other railroads			21
22	T&NO; T&P; MP	severally guarantee payment as			22
23		and when due principal;			23
24		interest and expense of City			24
25		of New Orleans Union Passenger			25
26		Term. Revenue Bonds due			26
27		serially to 1/1/98			27
28					28
29	Express Marine	Barge Debt, 10-1/4% - Due	16,712 & interest	Sole	29
30	Transp.	5/11/2004			30
31	Guarantor: CSXT				31
32					32
33					33
34					34
35					35
36					36
37	NOTE 1: As to Refunding and Improvement Mortgage Bonds Series C, this company				
38	guarantees to the extent of 1/14 only, the interest and sinking fund payments				

2. If any corporation or other association was under obligation as guarantor or surety for the performance by the respondent of any agreement or obligation, show the particulars called for hereunder for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year.

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after date of issue, nor does it include ordinary surety bonds or undertakings on appeals in court proceedings.

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9

**502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS**  
(Dollars in Thousands)

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

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

None ✓

## NOTES AND REMARKS

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

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

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

Line #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	-0-
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	184,912
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	239,014
4	766	Equipment Obligations	Sch. 200, L. 42	358,882
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	115,510
6	768	Debt in Default	Sch. 200, L. 44	
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(2,451)
8		Total Debt	Sum L. 1-7	895,867
9		Debt Directly Related to Road Property	Note 1.	285,526
10		Debt Directly Related to Equipment	Note 1.	570,916
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	856,442
12		Percent Directly Related to Road	L. 9 ÷ L. 11 (2 decimals)	33.34%
13		Percent Directly Related to Equipment	L. 10 ÷ L. 11 (2 decimals)	66.66%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	39,425
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	298,670
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	597,197

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

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	86,950
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	245
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	25
20		Total Interest	Sum of Lines (17 + 18) less 19	87,170
21		Interest Affiliated Company Debt	Note 2.	14,832
22		Net Interest Expense	L. 20 minus L. 21	72,338
23		Interest Directly Related to Road Property Debt	Note 3.	8,515
24		Interest Directly Related to Equipment Debt	Note 3.	56,488
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	7,335
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	10,960
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	61,378

Note 1. Directly related means the purpose which the funds were used when the debt was issued.  
Note 2. Line 21 includes interest on debt in Account 769—Account Payable; Affiliated Companies.  
Note 3. This Interest relates to debt reported in Lines 9 and 10, respectively.



## NOTES AND REMARKS

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

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

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

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

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

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

## SCHEDULE 512. TRANSACTIONS BETWEEN RESPONDENT AND COMPANIES OR PERSONS AFFILIATED WITH RESPONDENT FOR SERVICES RECEIVED OR PROVIDED

Line No	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No
1	Augusta & Summerville RR Co.		Direct	Management Service Fee	5	R	1
2	CSX Corporation		Controlled	" "	133,882	P	2
3	High Point, Thomasville & Denton RR Company		Indirect	" "			3
4	Richmond Washington Co.		Indirect	" "	25	R	4
5	Winston-Salem Southbound Rwy. Co.		Direct	" "	4	R	5
6	Cybernetics & Systems, Inc.		Direct	" "	78	R	6
7				" "	168,110		7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

- (5) Line operated under trackage rights.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Running tracks, passing tracks, cross-overs, etc.										
-----										
		Proportion owned		Miles of	Miles of all	Miles of pass-	Miles of way	Miles of yard		
Line	Class	or leased	Miles of road	second main	other	ing tracks,	Miles of way	Miles of yard	TOTAL	Line
No.		by Respondent		track	main tracks	cross-overs,	switching	switching	(i)	No.
	(a)	(b)	(c)	d)	(e)	(f)	(g)	(h)	(i)	
-----										
1	1	100%	16121	2340	62	2257	2032	5896	28708	1
2	1J	1/4					18	13	31	2
3	1J	1/3				1		20	21	3
4	1J	2/5						3	3	4
5	1J	1/2	104	78		67	13	122	384	5
6	1J	2/3	2				3	11	16	6
7	Total	Class 1	16227	2418	62	2325	2066	6065	29163	7
8										8
9	2	100%	83	3				21	107	9
10	2J	1/2	105			7	29		141	10
11	2	Canada	151			15	25	24	215	11
12	Total	Class 2	339	3		22	54	45	463	12
13										13
14	3A	100%	277	15	2	54	7	96	451	14
15	3AJ	1/2						1	1	15
16	3B	100%	411	44		51	58	154	718	16
17	3BJ	1/3		3					3	17
18	Total	Class 3	688	62	2	105	65	251	1173	18
19										19
20	4A	100%								20
21	4B	100%	94			10	74	1	179	22
22	4BJ	1/2	8						8	22
23	Total	Class 4	102			10	74	1	187	23
24										24
25	5	100%	1245	252	13	71	104	406	2091	25
26	5J	1/3				1			1	26
27	5J	1/2	2						2	27
28	5	Canada	251	233		22	1	14	521	28
29	Total	Class 5	1498	485	13	94	105	420	2615	29
30										30
31										31
32		TOTAL	18854	2968	77	2556	2364	6782	33601	32
33	Miles of electrified road									33
	or track included in									
	preceding grand total									

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

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

Line No.	Cross Check	State or territory (a)	Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	Line No.
1		Alabama	1120		30		80	1230	44		1
2		District of Columbia	12				9	21			2
3		Delaware	23					23			3
4		Florida	1653			83	47	1783	34		4
5		Georgia	1514		118		75	1707	130		5
6		Illinois	529	1	87		62	679			6
7		Indiana	1163	17	140	10	101	1264	12		7
8		Kentucky	1676				11	1854	33		8
9		Louisiana	35				8	43			9
10		Maryland	399	14	5		17	435	6		10
11		Michigan	739				75	814			11
12		Mississippi	74					74			12
13		Missouri					4	4			13
14		New York					40	40			14
15		North Carolina	1100			9	51	1160			15
16		Ohio	1121				156	1417	93		16
17		Pennsylvania	487	1	140		162	677	18		17
18		South Carolina	1280		27		12	1332	9		18
19		Tennessee	862		40		49	967	87		19
20		Virginia	971	30	56		139	1149	98		20
21		West Virginia	1469	125	9		149	1779			21
22					36						22
23		Canada (Ontario)		151			251	402			23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32		TOTAL MILEAGE(single track)	16227	339	688	102	1498	18854	564		32

## NOTES AND REMARKS

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes). Exclude capacity data for steam locomotives. For passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

8. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.

## 9. Cross-checks

## Schedule 710

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

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

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



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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No	
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (cul) (h)&(i)	Aggregate capacity of units reported in cul. (j) (see ins. 7)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
1		Locomotive Units	2,487	56	53			117	1,869	610	2,479	(HP) 734,950	1	
2		Diesel-freight units											2	
3		Diesel-passenger units	292					21	228	43	271	450,100	3	
4		Diesel multiple purpose units	214					29	160	25	185	318,000	4	
5	*	Diesel-switching units	2,993	56	53			167	2,257	678	2,935	810,950	5	
6	*	TOTAL (lines 1 to 4) units											6	
7	*	Electric locomotives											7	
8	*	Other self-powered units											8	
9	*	TOTAL (lines 5, 6 and 7)	2,993	56	53			167	2,257	678	2,935	810,950	9	
10	*	Auxiliary units	173			17		2	188		188	N/A	10	
	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	3,166	56	53	17		169	2,445	678	3,123	N/A	1	

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

Line No	Cross Check	Type or design of units (a)	During Calendar Year						Line No
			Before Jan 1, 1970 (b)	Between Jan 1, 1970 and Dec 31, 1974 (c)	Between Jan 1, 1975 and Dec 31, 1979 (d)	Between Jan 1, 1980 and Dec 31, 1984 (e)	Between Jan 1, 1985 and Dec 31, 1989 (f)	TOTAL (j)	
11	*	Diesel	524	868	644	425	312		11
12	*	Electric							12
13	*	Other self-powered units							13
14	*	TOTAL (lines 11 to 13)	524	868	644	425	312		14
15	*	Auxiliary units	1	25		13	99		15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	525	893	644	438	411		16
								N/A	

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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)		Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins. 7) (k)	
17		PASSENGER-TRAIN CARS Non-Self Propelled Coaches [PA, PB, PHO]										1	17
18		Combined cars [All class C, except CSB]										1	18
19		Parlor cars [PBC, PC, PL, PO]											19
20		Sleeping cars [PS, PT, PAS, PDS]											20
21		Dining, grill and tavern cars [All class D, PD]										N/A	21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A	22
23		TOTAL (lines 17 to 22)											23
24		Self-Propelled Electric passenger cars [EP, ET]											24
25		Electric combined cars [EC]											25
26		Internal combustion rail motorcars [ED, EG]	1										26
27		Other self propelled cars (Specify types)											27
28		TOTAL (lines 24 to 27)	1										28
29		TOTAL (lines 23 and 28)	1										29
30		COMPANY SERVICE CARS Business cars [PV]	28				2		30		30	N/A	30
31		Board outfit cars [MWX]	718				2	318	402		402	N/A	31
32		Demick and snow removal cars [MWU, MWV, MWV, MWK]	124					14	110		110	N/A	32
33		Dump and ballast cars [MWB, MWD]	2,173					681	1,492		1,492	N/A	33
34		Other maintenance and service equipment cars	4,490					1,061	3,416	13	3,429	N/A	34
35		TOTAL (lines 30 to 34)	7,533				4	2,074	5,450	13	5,463	N/A	35

## 710. INVENTORY OF EQUIPMENT — Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1_ B2_)	11						36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_ B6_ B7_ B8_)	1,971						37
38		Equipped box cars (All Code A, Except A_5_)	18,435					23	38
39		Plain gondola cars (All Codes G & J_1, J_2, J_3, J_4)	11,367					83	39
40		Equipped gondola cars (All Code E)	8,366				3,440	253	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	22,928					3	41
42		Open top hopper cars—general service (All Code H)	47,679					95	42
43		Open top hopper cars—special service (J_0, and All Code K)	5,269					212	43
44		Refrigerator cars—mechanical (R_5, R_6, R_7, R_8, R_9)							44
45		Refrigerator cars—non-mechanical (R_0, R_1, R_2)	4,717					2	45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_)	424						46
47		Flat cars—multi-level (All Code V)	6,801					23	47
48		Flat cars—general service (F10_, F20_, F30_)	55						48
49		Flat cars—other (F_1, F_2, F_3, F_4, F_5, F_6, F_8, F40_)	2,103					676	49
50		Tank cars—under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5, Except T000)	48						50
51		Tank cars—22,000 gallons and over (T_6, T_7, T_8, T_9)	3						51
52		All other freight cars (A_5, F_7, All Code L and Q8_)	3,119					1	52
53		TOTAL (lines 36 to 52)	133,296				3,440	1,371	53
54		Caboose (All Code M-930)	N/A	815				3	54
55		TOTAL (lines 53, 54)	133,296	815			3,440	1,374	55

## 710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		1	10		10		560		36
37		709	1,004	258	1,262		91,445		37
38		2,033	10,932	5,493	16,425		1,251,894		38
39			5,586	5,864	11,450		1,083,596		39
40			3,729	8,330	12,059		1,202,286		40
41		1,579	12,778	8,574	21,352		2,117,969		41
42		4,789	30,992	11,993	42,985		4,182,219		42
43			3,734	1,747	5,481		512,874		43
44									44
45		2,718	56	1,945	2,001		141,871		45
46		26	143	255	398		99,443		46
47			17	6,807	6,824		264,318		47
48		30	21	4	25		1,637		48
49			483	2,296	2,779		241,026		49
50		37		11	11		2,341		50
51				3	3		295		51
52		652	2,376	92	2,468		191,197		52
53		12,574	71,861	53,672	125,533		11,384,971		53
54		73	745		N/A	745	N/A		54
55		12,647	72,606	53,672	125,533	745	11,384,971		55

## 710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
<b>FLOATING EQUIPMENT</b>									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A	1	1				56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A	4					57
58		TOTAL (lines 56 and 57)	N/A	5	1				58
<b>HIGHWAY REVENUE EQUIPMENT</b>									
59		Chassis Z1__ Z67__ Z68__ Z69__	991		167	270		2	59
60		Dry van U2__ Z__ Z6__ 1-6	10,489					2	60
61		Flat bed U3__ Z3__							61
62		Open bed U4__ Z4__							62
63		Mechanical refrigerator U5__ Z5__	597						63
64		Bulk hopper U0__ Z0__							64
65		Insulated U7__ Z7__			167	300			65
66		Tank ' Z0__ U6__							66
67		Other trailer and container (Special equipped dry van U9__ Z8__ Z9__)	254					2	67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	12,331		334	570		6	70

## NOTES AND REMARKS

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

## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification  (h)	Owned and used  (i)	Leased from others  (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)  (m)	Leased to others  (n)	
					Per diem  (k)	All other  (l)			
56		✓	2		N/A	2		56	
57		3	1		N/A	1		57	
58		3	3		N/A	3		58	
59			168	1,262	1,430		43,086	59	
60		619	3,808	6,064	9,872		258,073	60	
61								61	
62								62	
63			597		597		14,328	63	
64								64	
65			167	300	467		13,473	65	
66								66	
67			3	253	256		6,822	67	
68								68	
69								69	
70		619	4,743	7,879	12,622		325,248	70	

## NOTES AND REMARKS

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

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

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

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

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

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

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

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	D127 Locomotives Dash 8-40CW	53	10,468	76,980	Cap-Lease	1
2	D127 Locomotives	56	11,060	81,337	Purchase	2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	109	N/A	158,317	N/A	25

**REBUILT UNITS**

26	E100 Bathtub Gons	3,440	344,000	108,928	C. Shops	26
27	D610 Auxiliary Units	17	2,227	6,082	Purchase	27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	3,457	N/A	115,010	N/A	38
39	GRAND TOTAL	3,566	N/A	273,327	N/A	39

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

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

Track category<sup>1</sup>

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

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

2 This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).

3 If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.

4 Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	7,634	33.36	45.77	92.3	1
2	B	7,622	11.96	44.28	142.2	2
3	C	4,524	3.35	33.93	156.4	3
4	D	2,811	.28	13.34	189.5	4
5	E	8,395	XXXXXXX	XXXXX		5
6	TOTAL	30,986	13.89	35.37	580.4	6
7	F	4,487	XXXXXXXXX	XXXXX	35.9	7
8	Potential abandonments	3,560	4.02	34.76	25.5	8

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

Removed Class 5



## 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category (a)	Number of cross-ties laid in replacement										Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	Line No
		New ties			Second-hand ties									
		Wooden		Other (e)	Concrete (d)	Wooden		Other (h)	Total (i)					
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)							
1	A	595,114			118,195	1,400	8,044		1,205	723,958	2,752,711	.5	1	
2	B	487,422					25,901			513,323	2,707,302	.7	2	
3	C	171,069					48,413			219,482	816,172	19.6	3	
4	D	27,251					37,831			65,082	457,853	29.8	4	
5	E	176,988					52,085			229,073	1,296,175	38.3	5	
6	TOTAL	1,457,844			118,195	1,400	172,274		1,205	1,750,918	8,030,213	8.9	6	
7	F	319,261					4,138			323,399	1,375,286	.6	7	
8	Potential abandonments	17,821					30,669			48,490	431,045	77.6	8	

9. Average cost per cross-tie \$ 17.49 and switching (MBM) \$ 605.73

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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSS-TIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	49,640	14.47	718	378,751	526	199	New	1
2	T	4,520						SH	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	54,160		718	378,751	526	199		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>00.06</u>								
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>28.87</u>								

## 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)						Total		Percent of spot maintenance (h)	Line No.
		New rail		Relay rail		Bolted rail (e)	Welded rail (d)	Welded rail (f)	Bolted rail (g)		
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)						
1	A	230.69	7.81	242.49	14.93			473.18	22.74	4.7	1
2	B	13.94	3.76	84.55	9.24			98.49	13.00	11.4	2
3	C		1.07	51.30	12.82			51.30	13.89	9.5	3
4	D	2.56	1.17	7.58	3.60			10.14	4.77	8.6	4
5	E		1.57	47.02	18.57			47.02	20.14	23.2	5
6	TOTAL	247.19	15.38	432.94	59.16			680.13	74.54	10.3	6
7	F	29.08	1.18	53.71	7.23			82.79	8.41	5.1	7
8	Potential Abandonments		17	7.96	2.96			7.96	3.13	13.8	8
9	Average cost of new and relay rail laid in replacement per gross ton \$	714.09	New \$	118.07	relay.						9

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

1. Give particulars of all rails applied during the year in connection with the construction of new track. In column (a) classify the kind of rail applied as follows.

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)	
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	2					115	78	34	460	1
2										2
3	2	122	5	2	460					3
4										4
5	2					132	437	204	460	5
6										6
7	2	136	9	4	460					7
8										8
9	4					100	372	55	112	9
10										10
11	4					115	31	2	112	11
12										12
13	4					122	1,250	166	112	13
14										14
15	4					131	337	41	112	15
16										16
17	4					132	3,506	396	112	17
18										18
19	4					140	60	7	112	19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	TOTAL	N/A				N/A				33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								00.06	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								28.87	35
36	Track-miles of welded rail installed on system this year 680.11, total to date 19,740.91									36

## 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard	Line-haul companies (miles of main track)	Switching and terminal companies (miles of all tracks)	Remarks	Line No.
(a)	(b)	(c)	(d)		
1	75	39.06			1
2	80	27.19			2
3	85	99.15			3
4	90	199.44			4
5	100	1433.24			5
6	105	47.85			6
7	110	81.20			7
8	112	821.26			8
9	115	2963.92			9
10	122	2194.31			10
11	130	153.11			11
12	131	1436.98			12
13	132	6349.78			13
14	133	5.60			14
15	136	1025.35			15
16	140	477.96			16
17	155	0.68			17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

# 726. SUMMARY OF TRACK REPLACEMENTS

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

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced		Miles surfaced	Percent surfaced	
				Crossties (b)	Switch and bridge ties (board feet) (c)						
		(a)	(b)			(c)	(d)		(e)	(f)	
1	A	723958	2752711	3.2	495.92	3.2	761,969	3,300	43.2	1	
2	B	513323	2707302	2.8	111.49	.7	401,304	1,738	22.8	2	
3	C	219482	816172	1.9	65.19	.7	122,608	531	12.4	3	
4	D	65082	457853	1.1	14.91	1.1	33,250	144	5.1	4	
5	E	229073	1296175	2.6	67.16	.4	253,759	1,099	12.7	5	
6	TOTAL	1750918	8030413	3.7	754.67	1.2	1,572,890	6,812	22.0	6	
7	F	323399	1375286	3.9	91.20	1.0	399,226	1,729	38.5	7	
8	Potential abandonments	48490	431045	1.6	11.09	.2	32,557	141	4.0	8	

# 750. CONSUMPTION OF DIESEL FUEL (Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel out (gallons) (b)	Diesel	Line No.
1	Freight	361,055,216		1
2	Passenger	-		2
3	Yard switching	38,418,574		3
4	TOTAL	399,473,790		4
5	COST OF FUEL' \$(000)	\$ 265,698		5
6	Work Train	1,657,194		6

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(T) Report the total number of foreign railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire Rules.

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

Surplus cars are cars which are in serviceable condition for loading on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.



## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	18,854		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	3,946,767	XXXXXX	2
3		2-02 Way Trains	4,282,552	XXXXXX	3
4		2-03 Through Trains	43,429,938		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	51,659,257		5
6		2-05 Motorcars (C)	-0-		6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	51,659,257		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E) ✓	XXXXXX	XXXXXX	
8		3-01 Unit Trains	14,142,242	XXXXXX	8
9		3-02 Way Trains	9,675,520	XXXXXX	9
10		3-03 Through Trains	118,889,022		10
11		3-04 TOTAL (lines 8-10)	142,706,784		11
12		3-11 Train Switching (F)	2,660,928	XXXXXX	12
13		3-21 Yard Switching (G)	11,641,524		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	157,009,236		14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	9	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	51,972	XXXXXX	16
17		4-012 Box-Equipped	139,656	XXXXXX	17
18		4-013 Gondola-Plain	40,119	XXXXXX	18
19		4-014 Gondola-Equipped	124,158	XXXXXX	19
20		4-015 Hopper-Covered	156,465	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	302,410	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	27,933	XXXXXX	22
23		4-018 Refrigerator-Mechanical	7,804	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	27,648	XXXXXX	24
25		4-020 Flat-TOFC/COFC	33,930	XXXXXX	25
26		4-021 Flat-Multi-Level	20,240	XXXXXX	26
27		4-022 Flat-General Service	742	XXXXXX	27
28		4-023 Flat-All Other	19,066	XXXXXX	28
29		4-024 All Other Car Types-Total	12,509	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	964,661	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	13	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	43,885	XXXXXX	32
33		4-112 Box-Equipped	132,504	XXXXXX	33
34		4-113 Gondola-Plain	39,349	XXXXXX	34
35		4-114 Gondola-Equipped	116,462	XXXXXX	35
36		4-115 Hopper-Covered	149,285	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	280,394	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	29,125	XXXXXX	38
39		4-118 Refrigerator-Mechanical	5,766	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	24,311	XXXXXX	40
41		4-120 Flat-TOFC/COFC	6,135	XXXXXX	41
42		4-121 Flat-Multi-Level	13,786	XXXXXX	42
43		4-123 Flat-General Service	772	XXXXXX	43
44		4-123 Flat-All Other	19,794	XXXXXX	44
45		4-124 All Other Car Types	13,768	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	875,349	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	20,073	XXXXXX	48
49		4-132 Box-Equipped	49	XXXXXX	49
50		4-133 Gondola-Plain	60,850	XXXXXX	50
51		4-134 Gondola-Equipped	3,119	XXXXXX	51
52		4-135 Hopper-Covered	140,549	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	93,093	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	110,305	XXXXXX	54
55		4-138 Refrigerator-Mechanical	6,655	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	5,475	XXXXXX	56
57		4-140 Flat-TOFC/COFC	284,118	XXXXXX	57
58		4-141 Flat-Multi-Level	121,042	XXXXXX	58
59		4-142 Flat-General Service	35	XXXXXX	59
60		4-143 Flat-All Other	14,660	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	112,435	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	59,616	XXXXXX	62
63		4-146 All Other Car Types	3,253	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	1,035,327	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS — Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars—Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box—Plain 40-Foot	0	XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	13,604	XXXXXX	66
67		4-152 Box—Equipped	79	XXXXXX	67
68		4-153 Gondola—Plain	61,503	XXXXXX	68
69		4-154 Gondola—Equipped	3,475	XXXXXX	69
70		4-155 Hopper—Covered	146,462	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	89,903	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	109,390	XXXXXX	72
73		4-158 Refrigerator—Mechanical	6,822	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	5,826	XXXXXX	74
75		4-160 Flat—TOFC/COFC	23,071	XXXXXX	75
76		4-161 Flat—Multi-Level	82,720	XXXXXX	76
77		4-162 Flat—General Service	41	XXXXXX	77
78		4-163 Flat—All Other	17,524	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	120,710	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	63,420	XXXXXX	80
81		4-166 All Other Car Types	2,885	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	747,435	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	74,845	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	123,539	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	360,872	XXXXXX	85
86		4-192 Way Trains	221,278	XXXXXX	86
87		4-193 Through Trains	3,239,006	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	3,821,156	XXXXXX	88
89		4-20 Caboose Miles	4,249	XXXXXX	89

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

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

## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	23,822,016		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	30,101,948	XXXXXX	99
100		6-021 Way Trains	9,262,687	XXXXXX	100
101		6-022 Through Trains	232,579,346	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	-0-		102
103		6-04 Non-Revenue	3,407,722	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	299,173,719		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	376,706,824	XXXXXX	105
106		7-02 Non-Revenue	3,658,410	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	380,365,234	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	144,999,976	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	144,999,976	XXXXXX	110
111		8-04 Non-Revenue-Road Service	1,198,657	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	1,198,657	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	146,198,633	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,633,906	XXXXXX	115
116		9-02 Train Switching	226,154	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,940,254	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	456,465	XXXXXX	118
119		11-02 Motorcars	-0-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	23,529	XXXXXX	120
121		12-02 Way Trains	5,080,218	XXXXXX	121
122		12-03 Through Trains	5,325,580	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	700,533	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	2,267,871	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	34,946	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	44,497	XXXXXX	126
127		16-02 Marine Terminals-Ore	2,717	XXXXXX	127
128		16-03 Marine Terminals-Other	-0-	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	47,214	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	23,842	XXXXXX	130
131		17-02 Unserviceable	196	XXXXXX	131
132		17-03 Surplus	-0-	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	24,038	XXXXXX	133

## VERIFICATION

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

## OATH

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

State of Florida

County of Duval

F. J. Favorite, Jr. makes oath and says that he is VP & Controller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of CSX Transportation, Inc.  
(Insert here the exact legal title or name of the respondent)

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

January 1 1991 to and including December 31 1991

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and country above named, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

My commission expires November 16, 1995

Use an  
L.S.  
impression seal

(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Florida

County of Duval

A. R. Carpenter makes oath and says that he is President & CEO  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of CSX Transportation, Inc.  
(Insert here the exact legal title or name of the respondent)

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

January 1 1991 to and including December 31 1991

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and country above named, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

My commission expires November 16, 1995

Use an  
L.S.  
impression seal

(Signature of officer authorized to administer oaths)



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