

RC-132900      DULUTH, MISSABE & IRON RANGE      1981      1/3

RC 132900

ORIGINAL

R-1

CLASS I RAILROADS

APPROVED BY GAO

B-180230 (R0470)

EXPIRES 3-31-83

# annual report

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	<p>RC000334 DULUTH MISS 1 0 1 132900 DULUTH, MISSABE AND IRON RANGE RY CO 501 MISSABE BLDG  DULUTH MN 55802</p>
Correct name and address if different than shown.	Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)

to the



## Interstate Commerce Commission

### FOR THE YEAR ENDED DECEMBER 31, 1981

# ANNUAL REPORT

OF

DULUTH, MISSABE AND IRON RANGE RAILWAY COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1981**

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

(Name) J. D. WRIGHT (Title) COMPTROLLER

(Telephone number) 218 723-2016  
(Area code) (Telephone number)

(Office address) 520 MISSABE BUILDING DULUTH, MN 55802  
(Street and number, city, State, and ZIP code)

## SPECIAL NOTICE

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

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

<u>Docket</u>	<u>Title</u>	<u>Decision Date</u>
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## ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public Law 96-511, it is requested that you voluntarily furnish your best estimate of the number of hours required to complete this report.

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

Total hours (Estimated) 227

## TABLE OF CONTENTS

SCHEDULE NO.	PAGE	SCHEDULE NO.	PAGE
Schedules Omitted by Respondent	A	1	
Identity of Respondent	B	2	
Voting Powers and Elections	C	3	
Comparative Statement of Financial Position	200	5	
Comparative Results of Operations	210	9	
Retained Earnings - Unappropriated	220	11	
Retained Earnings - Appropriated	221	12	
Transfers from Government Authorities	225	12	
Capital Stock	230	13	
Statement of Changes in Financial Position	240	14	
Changes in Working Capital	241	17	
Working Capital Information	245	18	
Items in Selected Current Asset Accounts	300	19	
Investments and Advances Affiliated Companies	310	21	
Investments in Common Stocks of Affiliated Companies	310A	25	
Special Funds and Other Investments	312	27	
Securities, Advances, and Other Intangibles Owned or Controlled Through Nonreporting Subsidiaries	319	27	
Property Used in Other Than Carrier Operations	322	27	
Other Assets and Other Deferred Debits	325	28	
Road and Equipment Property Owned	330	35	
Improvements on Leased Property	330A	37	
Depreciation Base and Rates-Road and Equipment Owned and Used and Leased from Others	332	39	
Accumulated Depreciation-Road and Equipment Owned and Used	335	40	
Accrued Liability-Leased Property	339	41	
Depreciation Base and Rates-Improvements to Road Equipment Leased from Others	340	42	
Accumulated Depreciation-Improvements to Road and Equipment Leased from Others	342	43	
Depreciation Base and Rates-Road and Equipment Leased to Others	350	44	
Accumulated Depreciation-Road and Equipment Leased to Others	351	45	
Investment in Railroad Property Used in Transportation Service (By Company)	352A	46	
Investment in Railway Property Used in Transportation Service (By Property Accounts)	352B	47	
Other Elements of Investment	352	48	
Capitalized Capital Leases	361	50	
Operating Leases	363	52	
Lessee Disclosure	364	53	
Items in Selected Current Liability Accounts	370	54	
Other Long-Term Liabilities and Other Deferred Credits	379	55	
Railway Operating Expenses	410	56	
Way and Structures	412	63	
Rent for Leased Roads and Equipment	413	64	
Rents for Interchanged Freight Train Cars and Other Freight Carrying Equipment	414	65	
Supporting Schedule: Equipment	415	67	
Specialized Service Subschedule - Transportation	417	69	
Remunerations from National Railroad Passenger Corporation	419	70	
Miscellaneous Rent Income	430	72	
Miscellaneous Rents (Expense)	430	72	
Supporting Schedule: Property, Plant, and Equipment	435	73	
Analysis of Federal Income Taxes	450	78	
Railway Tax Accruals	451	79	
Items in Selected Income and Retained Earnings Accounts for the Year	460	80	
Contingent Assets and Liabilities	500	82	
Guaranties and Suretyships	501	83	
Compensating Balances and Short-Term Borrowing Arrangements	502	84	
Whholdings	510	85	
Mileage Operated at Close of Year	700	90	
Mileage Owned but not Operated by Respondent at Close of Year	701	92	
Miles of Road at Close of Year - By States and Territories (Single Track)(For Other Than Switching and Terminal Companies)	702	93	
Changes During the Year	705	94	
Inventory of Equipment	710	97	
Unit Cost of Equipment Installed During Year	710S	103	
Highway Motor Vehicle Operations	715	105	
Highway Motor Vehicle Enterprises in Which the Respondent had a Direct or Indirect Financial Interest During the Year	716	107	
Track and Traffic Conditions	720	108	
Ties Laid in Replacement	721	109	
Ties Laid in Additional Tracks and in New Lines and Extensions	722	110	
Rails Laid in Replacement	723	111	
Rails Laid in Additional Tracks and in New Lines and Extensions	724	112	
Weight of Rail	725	112	
Summary of Track Maintenance	726	113	
Ten-Year Summary of Track Maintenance	727	115	
Deferred Maintenance - Tracks	728	114	
Consumption of Fuel by Motive-Power Units	750	116	
Railroad Operating Statistics	755	120	
Grade Crossings - A Railroad With Railroad	760	121	
Grade Crossings - B Railroad With Highway	760	121	
Grade Separations	761	122	
Contracts, Agreements, Etc.	800	126	
Competitive Bidding - Clayton Antitrust Act	850	127	
Compensation of Officers, Directors, Etc.	860	128	
Verification	129		
Memoranda	130		

Road Initials: DMIR Year 19 51

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 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.

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

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

1. Exact name of common carrier making this report DULUTH, MISSABE AND IRON RANGE RAILWAY COMPANY
2. Date of incorporation JULY 1, 1937
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  
STATE OF MINNESOTA - FOR COMPLETE DETAIL  
SEE 1947 REPORT
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.

## 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, \$ 100 per share; first preferred, \$ None per share; second preferred, \$ None per share; debenture stock, \$ None per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing \_\_\_\_\_  
\* See note below

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. 41,125 votes, as of December 31, 1981  
(Date)

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

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

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common	PREFERRED	
	(a)	(b)	(c)	(d)	Second (e)	First (f)
1	U. S. Steel Corp.	New York, NY	41,118	41,118		
2	F. A. Fitzpatrick	Pittsburgh, PA	1	1		
3	V. W. Kraetsch	Pittsburgh, PA	1	1		
4	J. D. Morrison	Pittsburgh, PA	1	1		
5	C. O. Ferner	Duluth, MN	1	1		
6	T. J. Siegel	Pittsburgh, PA	1	1		
7	M. S. Toon	Pittsburgh, PA	1	1		
8	J. D. Wright	Duluth, MN	1	1		
9						
10						
11	* Books do not close. The last meeting of the					
12	shareholders was held January 15, 1981 at which					
13	time shareholders of record as of that date were					
14	entitled to vote.					
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

## C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. \_\_\_\_\_  
votes cast.
11. Give the date of such meeting. January 15, 1981
12. Give the place of such meeting. Pittsburgh, PA

## NOTES AND REMARKS

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>	\$	\$
1	701	Cash	17	109
2	702	Temporary Cash Investments (Sch. 300)	51,340	24,847
3	703	Special Deposits (Sch. 300)	--	--
		Accounts Receivable	73	127
4	705	- Interline and Other Balances	1,741	1,751
5	706	- Customers	287	792
6	707, 704	- Other	1,903	1,619
7	709, 708	- Accrued Accounts Receivables	40	33
8	708.5	- Receivables from Affiliated Companies	--	--
9	709.5	- Less: Allowance for Uncollectible Accounts	1	1
10	710, 711, 714	Prepayments (and working funds) (Sch. 300)	7,318	7,771
11	712	Materials and Supplies	--	--
12	713	Other Current Assets (Sch. 300)	62,720	37,050
13		Total Current Assets		
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	43	33
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	--	--
16	737, 738	Property used in other than Carrier Operations (less depreciation \$ ). (Sch. 325)	1,465	1,607
17	739, 741	Other Assets (Sch. 329)	307	437
18	743, 744	Other Deferred Debits (Sch. 329)	209	263
19		Total Other Assets	2,024	2,340
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	119,516	119,294
21		Equipment	68,005	82,858
22		Unallocated Items	2,414	319
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335*, 351, 342, 339)	(89,988)	(87,840)
24		Net road and Equipment	99,947	114,631
25		Total Assets	164,691	154,021

## NOTES AND REMARKS

\* Schedules do not total to Line 23 due to E. F. 40 amortization not being detailed on supporting schedules.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Begin- ning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)		
27	752	Accounts Payable; Interline and Other Balances	133	226
28	753, 754	Other Accounts Payable	2,966	2,669
29	755, 756	Interest and Dividends Payable	295	295
30	757	Payables to Affiliated Companies	384	135
31	759	Accrued accounts Payable (Sch. 370)	8,433	5,562
32	760, 761, 761.5, 762	Taxes Accrued (Sch. 370)	8,079	7,257
33	763	Other Current Liabilities (Sch. 370)	219	154
34	764	Equipment obligations and other long-term debt due within one year	1,500	1,500
35		Total Current Liabilities	22,009	17,798
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured		
37	766	Equipment obligations	24,250	25,750
38	766.5	Capitalized Lease Obligations		
39	768	Debt in default		
40	769	Accounts payable; Affiliated Companies		
41	770.1, 770.2	Unamortized debt premium		
42	781	Interest in default		
43	783	Deferred revenues-Transfers from Government Authorities		
44	786	Accumulated deferred income tax credits	26,681	23,465
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	1,706	898
46		Total Noncurrent Liabilities	52,637	50,113
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	20,563	20,563
48		Common Stock	20,563	20,563
49		Preferred Stock		
50	793	Discount on Capital Stock		
51	794, 795	Additional Capital (230)	500	500
		Retained Earnings:		
52	797	Appropriated (221)	(7,030)	(7,015)
53	798	Unappropriated (220)	76,012	72,062
54	798.1	Net Unrealized loss on noncurrent marketable equity securities		
55	798.5	Less Treasury Stock		
56		Net Stockholders Equity	90,045	86,110
57		Total Liabilities and Shareholders Equity	164,691	154,021

## NOTES AND REMARKS

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

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes 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. (Dollars in thousands).

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ NONE

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 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 Page 8.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. See Note Page 8 (a). \$

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

(i) If funding is by insurance, give name of insuring company

(ii) If funding is by trust agreement, list trustee(s) United States Steel & Carnegie Pension Fund

Date of trust agreement or latest amendment 8/31/50 & 2/15/51, Both Amended 3/26/75

If respondent is affiliated in any way with the trustee(s), explain affiliation: M. S. Toon, President, Member of Board of Directors of United States Steel & Carnegie Pension Fund

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Page 8 (b). Basis of allocating charges is percent of eligible payroll.

(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 X If yes, who determines how stock is voted?

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

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ -0-

(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 \$ -0-

6. Specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ -0-

Continued on following page

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

Marketable Equity Securities - to be completed by companies with \$10.0 million or more in gross operating revenues.

## (a) Changes in Valuation Accounts

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

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

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

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

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

NOTE: / / - date - Balance sheet date of the current year unless specified as previous year.

## NOTES AND REMARKS

## Note 3(a), Schedule 200

Non-contributory pension provisions of the U. S. Steel Plan for Employee Pension Benefits cover substantially all employees and, in addition, participating salaried employees are covered by contributory pension provisions.

Pension costs under this plan are determined by an independent actuary based upon an acceptable actuarial method and various actuarial factors which, from time to time, are adjusted in light of actual experience. Pension costs reflect current service and amortization of the frozen initial unfunded accrued liability over periods of up to 25 years. The funding policy provides that payments to the pension trusts shall be equal to the minimum funding requirements of ERISA plus additional amounts which may be approved from time to time.

Pension costs were \$4,744,021 in 1981 and \$4,241,524 in 1980.

Road Initials: DMIR

Year 1981

8(a)

Note 3(b), Schedule 200

Estimated Actuarial Present Value of Accumulated Plan  
Benefits - Company Sponsored Domestic Plans <sup>(a)</sup>  
(Dollars in Billions)

	December 31	
	1981	1980
Vested	\$6.0	\$5.5
Non-Vested	<u>.4</u>	<u>.3</u>
Total	\$6.4	\$5.8
Assumed Rate of Return <sup>(b)</sup>	10%	10%
Net Assets Available for Benefits (Current Value)	\$6.1	\$6.1
Ratio of Assets to Accumulated Plan Benefits <sup>(b)</sup>	95%	105%

(a) Estimated value as of December 31 of each year and including benefit improvements effective August 1, 1981.

(b) Increasing the rate of return by 1 percent would increase the ratios by about 7 percentage points.

Note 3(d), Schedule 200

List of Affiliated Companies Included in Pension FundFunding Agreement

United States Steel Corporation  
Alside Inc.  
Apollo Gas Company  
Bessemer and Lake Erie Railroad Company  
Birmingham Southern Railroad Company  
Carbon County Railway Company  
Carnegie Natural Gas Company  
Central Radio Telegraph Company  
Duluth, Missabe and Iron Range Railway Company  
Elgin, Joliet and Eastern Railway Company  
Essex Minerals Company  
Johnstown and Stony Creek Rail Road Company  
Lake Terminal Railroad Company, The  
McKeesport Connecting Railroad Company  
Mon Valley Transportation Company  
Navios Ship Management Services, Inc.  
Navios Corporation  
Newburgh and South Shore Railway Company, The  
Ohio Barge Line, Inc.  
Orinoco Mining Company  
Pittsburgh and Conneaut Dock Company, The  
Union Railroad Company  
United States Steel International Incorporated  
U. S. Steel Engineers and Consultants, Inc.  
U. S. Steel Oilwell Supply Co. International, Inc.  
USS Great Lakes Fleet, Inc.  
USS Great Lakes Fleet Services, Inc.  
U. S. Steel Mining Co., Inc.  
Warrior and Gulf Navigation Company  
Youngstown and Northern Railroad Company, Inc.

**210. RESULTS OF OPERATIONS**

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.

3. List dividends from investments accounted for under the

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

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

5. Report dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenues & Expenses (d)	Passenger-Related Revenues & Expenses (e)
	<b>ORDINARY ITEMS</b>				
	<b>OPERATING INCOME</b>				
	Railway Operating Income				
1	(101) Freight **	\$ 106,228	\$ 89,105	\$ 106,228	\$ NONE
2	(102) Passenger **				
3	(103) Passenger-Related				
4	(104) Switching	181	96	181	
5	(105) Water Transfers	1	241	1	
6	(106) Demurrage	72	336	72	
7	(110) Incidental	2,408	3,041	2,408	
8	(121) Joint Facility-Credit				
9	(122) Joint Facility-Debit				
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities)	108,890	92,819	108,890	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	108,890	92,819	108,890	
14	(531) Railway operating expenses	90,210	73,732	90,210	
15	*Net revenue from railway operations	18,680	19,087	18,680	
	<b>OTHER INCOME</b>				
16	(506) Revenue from property used in other than carrier operations	258	2,220		
17	(510) Miscellaneous rent income	401	424		
18	(512) Separately operated properties-Profit				
19	(513) Dividend Income				
20	(514) Interest income	5,971	3,325		
21	(516) Income from sinking and other funds	3	3		
22	(517) Release of premiums of funded debt				
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	276	22		
	Income from affiliated companies:				
25	Dividends				
26	Equity in undistributed earnings (losses)				
27	Total other income (lines 16-26)	6,909	5,994		
28	Total income (lines 15, 27)	25,589	25,081		
	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>				
29	(534) Expenses of property used in other than carrier operations	123	101		
30	(535) Taxes on property used in other than carrier operations	30	40		
31	(543) Miscellaneous rent expense	232	234		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization				
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	178	186		
37	(553) Uncollectible accounts				
38	Total miscellaneous deductions (lines 29-37)	563	561		
39	Income available for fixed charges (lines 28, 38)	25,026	24,520		

## 210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	<b>FIXED CHARGES</b>	\$	\$
(546) Interest on funded debt:			
40 (a) Fixed interest not in default			
41 (b) Interest in default			
42 (547) Interest on unfunded debt		130	
43 (548) Amortization of discount on funded debt			
44 Total fixed charges (lines 40-43)		130	
45 Income after fixed charges (lines 39, 44)		24,896	24,520
	<b>OTHER DEDUCTIONS</b>		
(546) Interest on funded debt:			
46 (c) Contingent interest		1,705	1,817
	<b>UNUSUAL OR INFREQUENT ITEMS</b>		
47 (555) Unusual or infrequent items (debit) credit			
48 Income (loss) for continuing operations (before income taxes)		23,191	22,703
	<b>PROVISIONS FOR INCOME TAXES</b>		
(556) Income taxes on ordinary income:			
49 Federal income taxes		5,084	7,787
50 State income taxes			
51 Other income taxes			
52 (557) Provision for deferred income taxes		5,172	3,123
53 Income from continuing operations		12,935	11,793
	<b>DISCONTINUED OPERATIONS</b>		
54 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			
55 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			
-55A 56	Income before extraordinary items	12935	11793
	<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>		
56 (570) Extraordinary items (Net)			
57 (590) Income taxes on extraordinary items			
58 (591) Provision for deferred taxes - Extraordinary items			
59 Total extraordinary items (lines 56-58)			
60 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )			
61 Net income		12,935	11,793
	<b>*Reconciliation of net railway operating income (NROI)</b>		
62 Net revenues from railway operations		18,680	
63 (556) Income taxes on ordinary income		5,084	
64 (557) Provision for deferred income taxes		5,172	
65 Income from lease of road and equipment		1,929	
66 Rent for leased roads and equipment		408	
67 Net railway operating income		6,903	8,312
	<b>**Report hereunder the charges to the revenue accounts representing payments made to others for--</b>		
68 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates <u>None</u> \$			
(a) Of the amount reported for "Net revenue from railway operations", <u>None</u> % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual ( ) Estimated ( )			
69 Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement \$ <u>143</u>			
Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):			
70 (a) Payments for transportation of persons <u>None</u> \$			
71 (b) Payments for transportation of freight shipments <u>None</u> \$			
NOTE.—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to Account No. 101, "Freight" (not required from switching and terminal companies):			
72 Charges for service for the protection against heat <u>None</u> \$			
73 Charges for service for the protection against cold <u>None</u> \$			

SCHEDULE 210 SUPPLEMENT

Net Railway Operating Income Adjusted for Changes in the Consumer  
Price Index and for Changes in Specific Prices in Accordance with  
Financial Accounting Standards Board Statement Number 33  
(000's Omitted)

	Adjusted for Changes in Consumer Price Index	Adjusted for Changes in Specific Prices (Current Cost)
Net Revenues from Railway Operations	7,257	2,894
Income Taxes on Ordinary Income	5,084	5,084
Provision for Deferred Income Taxes	5,172	5,172
Income from Lease of Road & Equipment	(1,929)	(1,929)
Rent for Leased Roads & Equipment	408	408
Net Railway Operating Income	<u>(1,478)</u>	<u>(5,841)</u>

SUPPLEMENT TO SCHEDULE 210

DULUTH, MISSABE AND IRON RANGE RAILWAY COMPANY  
INCOME ADJUSTED FOR CHANGES IN THE CONSUMER PRICE INDEX  
AND FOR CHANGES IN SPECIFIC PRICES  
FOR THE YEAR ENDED DECEMBER 31, 1981  
(000's OMITTED)

(In Accordance with Financial Accounting Standard No. 33)

	<u>As Reported in Financial Statements</u>	<u>Adjusted for Changes in Consumer Price Index</u>	<u>Adjusted for Changes in Specific Prices (Current Costs)</u>
Revenues	108,890	108,890	108,890
Costs:			
Operating Expense	83,879	83,879	83,879
Wear & Exhaustion	6,424	17,847	22,210
All Other	2,305	2,305	2,305
Other Income	6,909	6,909	6,909
Income Taxes	10,256	10,256	10,256
Net Income	12,935	1,512	(2,851)
Gain (Loss) on Net Monetary Items *	-	1,636	1,636
Adjusted Net Income	<u>12,935</u>	<u>3,148</u>	<u>(1,215)</u>

Selected Supplementary Financial Data Adjusted for Changes  
in the Consumer Price Index and for Changes in Specific Prices

	<u>1981</u>	<u>1980</u>	<u>1979</u>
Revenues	108,890	92,819	109,878
Road & Equipment Net-Historic	101,412	116,238	114,030
-Adjusted for Price Index	372,671	350,236	313,376
-Adjusted for Specific Prices	467,772	569,132	531,070
Avg. Consumer Price Index (1967=100)	272.3	246.8	217.4

\* This represents a hypothetical and unrealized gain.

**220. RETAINED EARNINGS—UNAPPROPRIATED**

1. Show hereunder 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 indicated in parentheses.

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

4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 62, column (b), Schedule 210.

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

Line No.	Item	Retained earnings—Unappropriated	Equity in undistributed earnings (losses) of affiliated companies
	(a)	(b)	(c)
1	Balances at beginning of year _____	\$ 72,062	\$
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	<b>CREDITS</b>		
3	(602) Credit balance transferred from income _____	12,935	
4	(603) Appropriations released _____	(329)	
5	(606) Other credits to retained earnings _____		
6	Total _____	12,606	
	<b>DEBITS</b>		
7	(612) Debit balance transferred from income _____		
8	(616) Other debits to retained earnings _____		
9	(620) Appropriations for sinking and other funds _____		
10	(621) Appropriations for other purposes _____	(345)	
11	(623) Dividends: Common stock _____	9,000	
12	Preferred stock <sup>1</sup> _____		
13	Total _____	8,655	
14	Net increase (decrease) during year (Line 6 minus line 13) _____	3,951	
15	Balances at close of year (Lines 1, 2 and 14) _____	76,013	
16	Balance from line 15(c) _____		xxxxx
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year _____	76,013	xxxxx
	<b>REMARKS</b>		
	Amount of assigned Federal income tax consequences:		
18	Account 606 _____ NONE		xxxxx
19	Account 616 _____ NONE		xxxxx

<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.

Dividends for 1981 based on 1980 earnings.

## 221. RETAINED EARNINGS—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained earnings—Appropriated." (Dollars in thousands)

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained earnings _____			
2	Funded debt retired through retained earnings _____			
3	Sinking funds _____			
4	Miscellaneous funds _____			
5	Other appropriations (specify): _____	816	831	7,030
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL	816	831	7,030

## 225. TRANSFERS FROM GOVERNMENT AUTHORITIES

This schedule should include particulars of all transfers from Federal, state or municipal authorities received during the year. The amount of transfer received shall be distributed among columns (c), (d), and (e) in accordance with General Instruction 1-15 of the Uniform System of Accounts for Railroad Companies. (Dollars in thousands)

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers	\$	\$	\$	\$
1	None				
2					
3					
4					
5					
6					
7	Total received during year _____				
8	Cumulative total of Government transfers—beginning of year _____		XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers—end of year _____		XXXXX	XXXXX	XXXXX

### 230. CAPITAL STOCK

#### PART I. CAPITAL STOCK

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.

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common	100.00		41,125		41,125	20,563	
2								
3								
4	Preferred							
5								
6								
7								
8								
9								
10	TOTAL	XXXXX		41,125		41,125	20,563	

#### PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during 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) requires 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.
7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year		\$		\$		\$	\$
12	Capital Stock Sold <sup>1</sup>	None						
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year							

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

# 240. STATEMENT OF CHANGES IN FINANCIAL POSITION

Give the information as requested concerning the source and application of funds during the year. Funds for the purpose of this schedule shall include all assets or financial resources even though a transaction may not directly affect cash or working capital. For example, the purchase of property in exchange for shares of stock or bonds would be an application of funds for invest-

ment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year * (c)
	<b>SOURCES OF WORKING CAPITAL</b>		
	Working capital provided by operations:		
1	Net income (loss) before extraordinary items	\$ 12,935	\$ 11,793
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property		
3	Loss (gain) on sale or disposal of tangible property		
4	Depreciation and amortization expenses (Increase in Reserve for Depreciation)	2,148	2,276
5	Net increase (decrease) in deferred income taxes	3,216	2,935
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year		
7	Net increase (decrease) in noncurrent portion of estimated liabilities	(692)	(1,212)
	Other (specify):		
8	Net (Increase) Decrease in Carrier Property	12,536	(4,552)
9			
10			
11			
12			
13	Total working capital from operations before extraordinary items	30,143	11,240

\*REVISED

## 240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year * (c)
SOURCES OF WORKING CAPITAL—Continued			
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles _____	\$	\$
15	Total working capital from operations _____	30,143	11,240
Working capital from sources other than operating:			
16	Proceeds from issuance of long-term liabilities _____		
17	Proceeds from sale/disposition of carrier operating property _____		
18	Proceeds from sale/disposition of other tangible property _____		
19	Proceeds from sale/repayment of investments advances _____		
20	Net decrease in sinking and other special funds _____		1,087
21	Proceeds from issue of capital stock _____		
Other (specify):			
22	Decrease - Other Deferred Charges _____	54	60
23	Decrease - Other Assets _____	130	
24	Decrease - Non Operating Property _____	142	68
25	_____		
26	_____		
27	Total working capital from sources other than operating _____	326	1,215
28	Total sources of working capital _____	30,469	12,455

\*REVISED

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year * (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities		
30	Cash dividends declared	9,000	11,500
31	Purchase price of carrier operating property		
32	Purchase price of other tangible property		24
33	Purchase price of long-term investments and advances		
34	Net increase in sinking or other special funds	10	
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	9,010	11,524
46	Net increase (decrease) in working capital	21,459	931

\*REVISED

241. CHANGES IN WORKING CAPITAL

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

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 51,357	\$ 24,956	\$ 26,401
2	Net receivables	4,044	4,322	(278)
3	Prepayments	1	1	----
4	Materials and supplies	7,318	7,771	(453)
5	Other current assets not included above			
6	Notes payable and matured obligations	8,433	5,562	(2,871)
7	Accounts payable	1,500	1,500	----
8	Current equipment obligations and other debt	12,076	10,736	(1,340)
9	Other current liabilities not included above	40,711	19,252	21,459
10	Net increase (decrease) in working capital			

Road Initials:

DMR

Year 19 81

## 245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8, 9, 10, 11 and 12 only the amounts included in Schedule 200 Line 32 that are applicable to common transportation.
5. Dollars in thousands.

Line No.	Item (a)	Amount (b)
1	Construction and additions and betterments _____	\$ 29
2	Common-carrier operating purposes _____	12,148
3	Used by other than respondent's lessor companies _____	---
4	Total _____	12,177
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	46
6	Account 707. Accounts receivable; other _____	23
7	Account 754. Accounts payable; other _____	1
8	Account 760. Federal income taxes accrued _____	698
9	Account 761. State and other income taxes accrued _____	---
10	Account 761.5 Other taxes accrued _____	2,506
11	Account 556. Income taxes on ordinary income _____	5,084
12	Account 762. Deferred income tax credits _____	4,858

## NOTES AND REMARKS

## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A and 315

1. Schedules 310 and 315 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year. Specifically, the disclosures should include the investments in the obligations of Federal, state and local governments, and the obligation of individuals. 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:

<u>Symbol</u>	<u>Kind of Industry</u>
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.

12. Dollars in thousands.

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 20, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged,

or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

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

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

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given in

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
	(a)	(b)	(c)	(d)	(e)
1					
2				<i>NONE</i>	
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
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## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

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 is 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 footnote.

12. Dollars in thousands.

Investments and advances				Disposed of: Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
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## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of: Profit (loss) (j)	Adjustments Account 721.5 (k)	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
							2
	NONE						3
							4
							5
							6
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**310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES**  
 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.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
2							
3							
4	NONE						
5							
6							
7							
8							
9							
10							
11							
12							
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## NOTES AND REMARKS

## DETAIL FROM SCH 330 LINE 21 (P. 35, 36)

LINE	ACCOUNT (24) (a)	BAL. BEGINNING OF YEAR (b)	Exp. FOR ADD + BETTERMENTS DURING YEAR (c)	CREDITS FOR PROP. RET. DURING YR. (d)	NET CHANGES DURING YR. (e)	BALANCE AT CLOSE OF YR. (f)
21	COAL + ORE WHARVES - STRUCTURE	9223	29	<563>	592	9815
21	C + O WHARVES - MACH + EQUIP	14040	268	780	<512>	13528
21	C + O WHARVES - SHIPLOADING	30673	69	<67>	136	30809
21	To SCHEDULE 330	53936	366	150	216	54152

## DETAIL FROM SCH. 330 LINE 40

LINE	ACCOUNT (58) (a)	BAL. BEGINNING OF YEAR (b)	Exp. FOR ADD + BETTERMENTS DURING YEAR (c)	CREDITS FOR PROP. RET. DURING YR. (d)	NET CHANGES DURING YR. (e)	BALANCE AT CLOSE OF YR. (f)
40	Misc. Equip - Auto	283	122	16	106	989
40	Misc. Equip - TRUCK	1204	338	<110>	448	1652
40	Misc. Equip - OTHER	395	17	251	<234>	161
40	To SCHEDULE 330	1882	477	157	320	2202

## DETAIL FROM SCH. 332 LINE 15

LINE	ACCOUNT (24) (a)	DEPRECIATION BASE		ANNUAL COMPOSITE RATE (d)	DEPRECIATION BASE		ANNUAL COMPOSITE RATE (g)
		BEQ. BAL. (b)	AT CLOSE OF YR. (c)		BEQ. BAL. (e)	AT CLOSE OF YR. (f)	
15	COAL + ORE WHARVES - STRUCTURE	9223	9815	1.15			
15	C + O WHARVES - MACH + EQUIP	12669	12156	5.00	1355	1355	5.00
15	C + O WHARVES - SHIPLOADING	30673	30809	6.25			
15	To SCHEDULE 332	52565	52780	5.02	1355	1355	5.00

## DETAIL FROM SCH. 332 LINE 35

LINE	ACCOUNT (58) (a)	DEPRECIATION BASE		ANNUAL COMPOSITE RATE (d)	DEPRECIATION BASE		ANNUAL COMPOSITE RATE (g)
		BEQ. BAL. (b)	AT CLOSE OF YR. (c)		BEQ. BAL. (e)	AT CLOSE OF YR. (f)	
35	Misc Equip - Auto	283	389	20.00			
35	Misc Equip - TRUCK	1204	1652	14.44			
35	Misc Equip - OTHER	395	161	17.00			
35	To SCHEDULE 332	1882	2202	15.46			

## DETAIL FROM SCH. 335 LINE 15

LINE	ACCOUNT (24) (a)	BEQ. BAL. (b)	CHARGES TO OPER. EXP. (c)	OTHER CREDITS (d)	RETIREMENTS (e)	OTHER DEBITS (f)	BAL. CLOSE OF YEAR (g)
15	COAL + ORE WHARVES - STRUCTURE	8388	111				8499
15	C + O WHARVES - MACH + EQUIP	9171	616		52	87	9648
15	C + O WHARVES - SHIPLOADING	3843	1922		4		5761
15	To SCHEDULE 335	21402	2649		56	87	23908

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

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

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 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

10. If an amount of less than \$2000 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.

11. Dollars in thousands.

## NOTES AND REMARKS

## 330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 1,800	\$	\$
2	(2) Land for transportation purposes	2,819		
3	(3) Grading	12,194		
4	(4) Other right-of-way expenditures	12		
5	(5) Tunnels and subways			
6	(6) Bridges, trestles, and culverts	4,669		
7	(7) Elevated structures			
8	(8) Ties	2,272		
9	(9) Rails	5,984		
10	(10) Other track material	4,984		
11	(11) Ballast	3,145		
12	(12) Track laying and surfacing	3,349		
13	(13) Fences, snowsheds, and signs	172		
14	(16) Station and office buildings	2,676		
15	(17) Roadway buildings	402		
16	(18) Water stations	17		
17	(19) Fuel stations	931		
18	(20) Shops and enginehouses	5,341		
19	(22) Storage warehouses			
20	(23) Wharves and docks	243		
21	(24) Coal and ore wharves	53,936		
22	(25) TOFC/COFC terminals			
23	(26) Communication systems	812		
24	(27) Signals and interlockers	5,393		
25	(29) Power plants	82		
26	(31) Power-transmission systems	442		
27	(35) Miscellaneous structures	333		
28	(37) Roadway machines	4,303		
29	(39) Public improvements—Construction	773		
30	(44) Shop machinery	2,035		
31	(45) Power-plant machinery	175		
32	Other (specify and explain)			
33	Total expenditures for road	119,294		
34	(52) Locomotives	19,488		
35	(53) Freight-train cars	59,616		
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment			
38	(56) Floating equipment	290		
39	(57) Work equipment	1,543		
40	(58) Miscellaneous equipment	7882		
41	Total expenditures for equipment	82,819		
42	(76) Interest during construction			
43	(77) Other expenditures—General			
44	Total general expenditures			
45	Total	202,113		
46	(80) Other elements of investment	(744)		
47	(90) Construction in progress	1,102		
48	Grand Total	202,471		

SEE PAGE 26 FOR OTHER SELECTED DATA.

## 330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$ 18	\$ < 18 >	\$ 1,782.1	1
	66	< 66 >	2,753.2	2
	326	< 326 >	11,868.2	3
			12.4	4
				5
1		1	4,670.6	6
	38	< 38 >	2,234	7
2	59	< 57 >	5,927	8
48	42	6	4,990	9
	53	< 53 >	3,092	10
12	54	< 42 >	3,307	11
			172.13	12
57	29	28	2,704.16	13
	21	< 21 >	381.17	14
			17.18	15
2		2	933.19	16
27	2	25	5,366.28	17
				18
4	< 4 >	8	2,512.3	19
366	150	216	54,152.14	20
				21
9	36	< 27 >	785.26	22
27	3	24	5,477.27	23
			82.49	24
1		1	443.31	25
			333.35	26
492	167	325	4,628.37	27
	48	< 48 >	725.29	28
272	< 10 >	282	3,317.44	29
			175.15	30
				31
1,320	1,098	222	119,516	32
			19,488	33
67	15,193	< 15,126 >	44,490	34
				35
				36
			290	37
	8	< 8 >	1,535	38
477	157	320	2,202	39
544	15,358	< 14,814 >	68,005	40
				41
				42
				43
1,864	16,456	< 14,592 >	187,521	44
	< 3 >	3	< 741 >	45
2,053		2,053	3,155	46
3,917	16,453	< 12,536 >	189,935	47
				48

## 330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (a)	(Dollars in thousands) <i>NONE</i>	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, re-organizations, etc. (d)
1	(1) Engineering _____		\$	\$	\$
2	(2) Land for transportation purposes _____				
3	(3) Grading _____				
4	(4) Other right-of-way expenditures _____				
5	(5) Tunnels and subways _____				
6	(6) Bridges, trestles, and culverts _____				
7	(7) Elevated structures _____				
8	(8) Ties _____				
9	(9) Rails _____				
10	(10) Other track material _____				
11	(11) Ballast _____				
12	(12) Track laying and surfacing _____				
13	(13) Fences, snowsheds, and signs _____				
14	(16) Station and office buildings _____				
15	(17) Roadway buildings _____				
16	(18) Water stations _____				
17	(19) Fuel stations _____				
18	(20) Shops and enginehouses _____				
19	(22) Storage warehouses _____				
20	(23) Wharves and docks _____				
21	(24) Coal and ore wharves _____				
22	(25) TOFC/COFC terminals _____				
23	(26) Communication systems _____				
24	(27) Signals and interlockers _____				
25	(29) Power plants _____				
26	(31) Power-transmission systems _____				
27	(35) Miscellaneous structures _____				
28	(37) Roadway machines _____				
29	(39) Public improvements—Construction _____				
30	(44) Shop machinery _____				
31	(45) Power-plant machinery _____				
32	Other (specify and explain) _____				
33	Total expenditures for road _____				
34	(52) Locomotives _____				
35	(53) Freight-train cars _____				
36	(54) Passenger-train cars _____				
37	(55) Highway revenue equipment _____				
38	(56) Floating equipment _____				
39	(57) Work equipment _____				
40	(58) Miscellaneous equipment _____				
41	Total expenditures for equipment _____				
42	(76) Interest during construction _____				
43	(77) Other expenditures—General _____				
44	Total general expenditures _____				
45	Total _____				
46	(80) Other elements of investment _____				
47	(90) Construction work in progress _____				
48	Grand Total _____				

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
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## 332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (e) and (f) show the depreciation base used in computing the depreciation charges 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 28 and 36 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 therefrom are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is 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 the depreciation base for accounts 1, 3, 4, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

6. 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.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	1,001	1,001	2.87			
2	(3) Grading	721	721	1.70			
3	(4) Other right-of-way expenditures	12	12	2.00			
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	4,651	4,652	1.34			
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	172	172	2.00			
8	(16) Station and office buildings	2,662	2,690	2.78			
9	(17) Roadway buildings	392	371	2.86			
10	(18) Water stations	17	17	3.03			
11	(19) Fuel stations	931	933	2.46			
12	(20) Shops and enginehouses	5,085	5,109	2.17			
13	(22) Storage warehouses						
14	(23) Wharves and docks	236	250	1.94			
15	(24) Coal and ore wharves	52,565	52,780	5.02	1,355	1,355	5.00
16	(25) TOFC/COFC terminals						
17	(26) Communications systems	812	785	3.06			
18	(27) Signals and interlockers	5,267	5,292	2.62			
19	(29) Power plants	82	82	2.00			
20	(31) Power transmission systems	441	442	1.88			
21	(35) Miscellaneous structures	333	333	4.00			
22	(37) Roadway machines	4,303	4,629	5.94			
23	(39) Public improvements—Construction	772	724	1.69			
24	(44) Shop machinery	2,032	2,314	2.18			
25	(45) Power plant machinery	175	175	2.1			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	82,662	83,484	4.21	1,355	1,355	5.00
	EQUIPMENT						
29	(52) Locomotives	19,487	19,487	4.28			
30	(53) Freight-train cars	53,810	38,964	4.46			
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment	290	290	1.08			
34	(57) Work equipment	1,488	1,442	5.00			
35	(58) Miscellaneous equipment	1,882	2,202	15.46			
36	Total equipment	76,957	62,385	4.79			
37	GRAND TOTAL	159,619	145,869		1,355	1,355	

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

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation; road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)

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

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

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on line 27.

6. Past excess or under depreciation accruals which are being amortized in accordance with Commission authorization should be reported on line 37.

7. Dollars in thousands.

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>						
1	(1) Engineering	447	29				476
2	(3) Grading	425	12				437
3	(4) Other, right-of-way						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	2,612	62				2,674
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	77	3				80
8	(16) Station and office buildings	770	74		21		823
9	(17) Roadway buildings	165	11		21		155
10	(18) Water stations	8	1				9
11	(19) Fuel stations	274	23				297
12	(20) Shops and enginehouses	3,013	111		2		3,122
13	(22) Storage warehouses						
14	(23) Wharves and docks	80	5				85
15	(24) Coal and ore wharves	21,402	2,649		56	* 87	23,908
16	(25) TOFC/COFC terminals						
17	(26) Communication systems	309	24		36		297
18	(27) Signals and interlockers	1,668	138		2		1,804
19	(29) Power plants	68	2				70
20	(31) Power-transmission systems	92	8				100
21	(35) Miscellaneous structures		13				13
22	(37) Roadway machines	1,081	268		146		1,203
23	(39) Public improvements—Construction	507	12		48		471
24	(44) Shop machinery	987	45	* 87	46		1,073
25	(45) Power-plant machinery	107	5				112
26	All other road accounts						
27	Amortization ROAD	496	( 22)				474
28	Total road	34,588	3,473	87	378	87	37,683
	<b>EQUIPMENT</b>						
29	(52) Locomotives	9,884	834		7		10,711
30	(53) Freight-train cars	36,231	1,737		3,351		34,617
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment	64	3				67
34	(57) Work equipment	821	73		44		850
35	(58) Miscellaneous equipment	632	316		122		826
36	Total equipment	47,632	2,963		3,524		47,071
37	Depreciation Adjustment	859	( 172)				687
38	GRAND TOTAL	83,079	6,264	87	3,902	87	85,441

\* TRANSFER OF ASSET BETWEEN ACCOUNTS

\*Chargeable to account 305.

**339. ACCRUED LIABILITY - LEASED PROPERTY**

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.
6. Dollars in thousands.

Line No.	Account	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	(a) <u>NONE</u>						
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____						
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____						
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____						
17	(26) Communication systems _____						
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements—Construction _____						
24	(44) Shop machinery _____						
25	(45) Power-plant machinery _____						
26	All other road accounts _____						
27	Amortization (other than defense projects) _____						
28	Total road _____						
	<b>EQUIPMENT</b>						
29	(52) Locomotives _____						
30	(53) Freight-train cars _____						
31	(54) Passenger-train cars _____						
32	(55) Highway revenue equipment _____						
33	(56) Floating equipment _____						
34	(57) Work equipment _____						
35	(58) Miscellaneous equipment _____						
36	Total equipment _____						
37	<b>GRAND TOTAL</b>						

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

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 28 and 36 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

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. 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.	(Dollars in thousands) Account (a) <u>NONE</u>	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	<b>ROAD</b>	\$	\$	%
1	(1) Engineering _____			
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
4	(5) Tunnels and subways _____			
5	(6) Bridges, trestles and culverts _____			
6	(7) Elevated structures _____			
7	(13) Fences, snowsheds, and signs _____			
8	(16) Station and office buildings _____			
9	(17) Roadway buildings _____			
10	(18) Water stations _____			
11	(19) Fuel stations _____			
12	(20) Shops and enginehouses _____			
13	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communications systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements-Construction _____			
24	(44) Shop machinery _____			
25	(45) Power plant machinery _____			
26	All other road accounts _____			
27	Amortization (other than defense projects) _____			
28	Total road _____			
	<b>EQUIPMENT</b>			
29	(52) Locomotives _____			
30	(53) Freight-train cars _____			
31	(54) Passenger-train cars _____			
32	(55) Highway revenue equipment _____			
33	(56) Floating equipment _____			
34	(57) Work equipment _____			
35	(58) Miscellaneous equipment _____			
36	Total equipment _____			
37	<b>GRAND TOTAL</b>			

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

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. 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.

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

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.

6. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year
			Charges to others	Other credits	Retirements	Other debits	
	(a) <i>NONE</i>	(b)	(c)	(d)	(e)	(f)	(g)
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering _____						
2	(3) Grading _____						
3	(4) Other right-of-way expen. _____						
4	(5) Tunnels and subways _____						
5	(6) Bridges, trestles, and culverts _____						
6	(7) Elevated structures _____						
7	(13) Fences, snow sheds, and signs _____						
8	(16) Station and office buildings _____						
9	(17) Roadway buildings _____						
10	(18) Water stations _____						
11	(19) Fuel stations _____						
12	(20) Shops and enginehouses _____						
13	(22) Storage warehouses _____						
14	(23) Wharves and docks _____						
15	(24) Coal and ore wharves _____						
16	(25) TOFC/COFC terminals _____						
17	(26) Communication systems _____						
18	(27) Signals and interlockers _____						
19	(29) Power plants _____						
20	(31) Power-transmission systems _____						
21	(35) Miscellaneous structures _____						
22	(37) Roadway machines _____						
23	(39) Public improvements-Construction _____						
24	(44) Shop machinery _____						
25	(45) Power-plant machinery _____						
26	All other road accounts _____						
27	Total road _____						
	<b>EQUIPMENT</b>						
28	(52) Locomotives _____						
29	(53) Freight-train cars _____						
30	(54) Passenger-train cars _____						
31	(55) Highway revenue equipment _____						
32	(56) Floating equipment _____						
33	(57) Work equipment _____						
34	(58) Miscellaneous equipment _____						
35	Total equipment _____						
36	<b>GRAND TOTAL</b>						

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

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in 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 in computing

the depreciation for the month of December and on lines 27 and 35 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

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

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

6. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit.

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

DEPRECIATION RESERVE FOR LEASED

EQUIPMENT TO OTHERS IS INCLUDED

IN ACCOUNT 737 THEREFORE THIS

SCHEDULE IS NOT COMPLETED

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

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

2. Disclose credits and debits to Account 735, "Accumulated depreciation—road and equipment property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 350 for the reserve relating to road and equipment owned and used by the respondent).

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

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

5. Dollars in thousands.

*None - Less Than 5% Of Total*

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

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

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

4. In column (c), line-haul carriers report the miles of road used in line-haul service, and switching and terminal companies should report the miles of all tracks owned.

5. In column (d), show the amount applicable in accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway should be explained in a footnote. Book value included in accounts 731 and 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.

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	Duluth, Missabe and Iron Ranges Ry. Co.	342.13	\$ 189,935	\$ 89,988
2					
3		LESS: Road owned but not operated			
4		LEASED AND OPERATED by others			
5					
6	R	Burlington Northern, Inc.			
7		Albany Mine Tracks		3	
8					
9	R	Burlington Northern Inc.			
10		Silver Branch Turnout-Virginia		2	
11					
12		Sub-total	392.13	189,930	89,988
13					
14					
15					
16		PROPERTY LEASED FROM OTHERS AND			
17		OPERATED BY RESPONDENT			
18					
19	L	Burlington Northern, Inc.			
20		Turnouts - Buhl		15	
21					
22	L	Burlington Northern, Inc.			
23		Turnouts - Chisholm		2	1
24					
25	L	Burlington Northern, Inc.			
26		Turnout - Hibbing		5	3
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTAL	392.13	189,952	89,992

**352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE**  
(By Property Accounts)

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 49 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 32 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 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 33 amounts not includible in the accounts shown, or in line 32. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribe 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.

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads <i>NONE</i> (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
1	(1) Engineering _____	\$ 1,782	\$	\$	\$
2	(2) Land for transportation purposes _____	2,753			
3	(3) Grading _____	11,868			
4	(4) Other right-of-way expenditures _____	12			
5	(5) Tunnels and subways _____				
6	(6) Bridges, trestles, and culverts _____	4,670			
7	(7) Elevated structures _____				
8	(8) Ties _____	2,234			
9	(9) Rails _____	5,927			
10	(10) Other track material _____	4,990			
11	(11) Ballast _____	3,092			
12	(12) Track laying and surfacing _____	3,307			
13	(13) Fences, snowsheds, and signs _____	172			
14	(16) Station and office buildings _____	2,704			
15	(17) Roadway buildings _____	381			
16	(18) Water stations _____	17			
17	(19) Fuel stations _____	933			
18	(20) Shops and enginehouses _____	5,366			
19	(22) Storage warehouses _____				
20	(23) Wharves and docks _____	251			
21	(24) Coal and ore wharves _____	54,152			
22	(25) TOFC/COFC terminals _____				
23	(26) Communication systems _____	785			
24	(27) Signals and interlockers _____	5,417			
25	(29) Power plants _____	82			
26	(31) Power-transmission systems _____	443			
27	(35) Miscellaneous structures _____	333			
28	(37) Roadway machines _____	4,628			
29	(39) Public improvements—Construction _____	725			
30	(44) Shop machinery _____	2,317			
31	(45) Power-plant machinery _____	175			
32	Leased property capitalized rentals (explain) _____				
33	Other (specify & explain) _____				
34	Total expenditures for road _____	119,516			
35	(52) Locomotives _____	19,488			
36	(53) Freight-trains cars _____	44,490			
37	(54) Passenger-train cars _____				
38	(55) Highway revenue equipment _____				
39	(56) Floating equipment _____	290			
40	(57) Work equipment _____	1,535			
41	(58) Miscellaneous equipment _____	2,202			
42	Total expenditures for equipment _____	68,005			
43	(76) Interest during construction _____				
44	(77) Other expenditures—General _____				
45	Total general expenditures _____				
46	Total _____	187,521			
47	(80) Other elements of investment _____	741			
48	(90) Construction work in progress _____	3,155			
49	Grand Total _____	189,935			

**360. LEASES—GENERAL INSTRUCTIONS AND DEFINITIONS****A. General Instructions**

Disclose in the following schedules the required information concerning leases of the respondent:

Schedule 361 — Capitalized Capital Leases

~~363 — Operating Leases~~

364 — Lessee Disclosures

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

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

These and other disclosures shall be included in Schedule 364 and attachments thereto, if necessary.

**B. Definitions**

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

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

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

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

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

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

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

### 361. CAPITALIZED CAPITAL LEASES

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

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An

explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$	\$	\$	\$	\$	\$	\$
2	Less: Executory costs:	<i>NO CAPITALIZED CAPITAL LEASES</i>						
3	- Taxes							
4	- Maintenance							
5	- Insurance							
6	- Other							
7	Total executory costs (2-5)							
8	Minimum lease payments (1, 6)							
9	Less: Amount representing interest							
10	Present value of minimum lease payments (line 7, 8)							

#### PART II. TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-

leases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ <i>N/A</i>	\$ <i>XXXX</i>	\$ <i>XXXX</i>	\$ <i>XXXX</i>	\$ <i>XXXX</i>	\$ <i>XXXXXX</i>	\$ <i>XXXXXX</i>
11	Contingent rentals		<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXXXX</i>	<i>XXXXXX</i>
12	Minimum noncancelable sublease rentals		<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXXXX</i>	<i>XXXXXX</i>
13	Net rental expense		<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXX</i>	<i>XXXXXX</i>	<i>XXXXXX</i>

#### PART III. CLASSES OF CAPITAL LEASES

Complete this part only if the present values of the minimum lease commitments are more than five percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of proper-

ties presented. Subtract amounts representing the accumulated amortization to derive a "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	<i>Present Value of minimum lease commitments are less than 5% of the sum of the long term debt due after one year; therefore Part IV of schedule 361 is not required.</i>	
15	Revenue equipment		
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets		
22	Less: Accumulated amortization		
23	Net capitalized lease assets		

Road Initials: *DMIR*

Year 19 *51*

52

## 364. LESSEE DISCLOSURES

Complete this schedule only if gross rental expense in the most recent fiscal year exceeds one percent of operating revenue.

Relate in general terms: (a) the basis for calculating rental payments if dependent upon factors other than the lapse of time; (b) existence and terms of renewal or purchase options, escalation clauses, etc.; (c) the nature and amount of related guarantees made or obligations assumed; (d) restrictions on paying dividends, incurring additional debt, further leasing, etc.; and, (e) any other information necessary to assess the effect of lease commitments upon the financial position, results of operations, and changes in financial position of the lessee.

(Dollars in thousands)

*Gross rental expense does not exceed 1% of operating revenue*

Line No.	
	(a)
1	
2	
3	
4	
5	
6	
7	
8	
	(b)
9	
10	
11	
12	
13	
14	
15	
16	
	(c)
17	
18	
19	
20	
21	
22	
23	
24	
	(d)
25	
26	
27	
28	
29	
30	
31	
32	
	(e)
33	
34	
35	
36	
37	
38	
39	
40	

# 410. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track	579	31	18	20	648		648
2	Bridge and Building	152	44	4	4	204		204
3	Signal	196	24	7	8	235		235
4	Communication	105	10	6	6	127		127
5	Other	694	16	2	2	714		714
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	256	40	2	9	307		307
7	Roadway - Switching	98	12			110		110
8	Tunnels and Subways - Running							
9	Tunnels and Subways - Switching							
10	Bridges and Culverts - Running	229	191	9		429		429
11	Bridges and Culverts - Switching	28	< 2 >			26		26
12	Ties - Running	N/A	391	N/A	N/A	391		391
13	Ties - Switching	N/A	338	N/A	N/A	338		338
14	Rail - Running	N/A	328	N/A	N/A	328		328
15	Rail - Switching	N/A	55	N/A	N/A	55		55
16	Other Track Material - Running	N/A	364	N/A	N/A	364		364
17	Other Track Material - Switching	N/A	96	N/A	N/A	96		96
18	Ballast - Running	N/A	228	N/A	N/A	228		228
19	Ballast - Switching	N/A	1	N/A	N/A	1		1
20	Track laying and surfacing - Running	1,275	46	41	8	1,370		1,370
21	Track laying and surfacing - Switching	690	16	13		719		719
22	Road Property Damaged - Running							
23	Road Property Damaged - Switching							
24	Road Property Damaged - Other							
25	Signals and Interlockers - Running	427	123		10	560		560
26	Signals and Interlockers - Switching							
27	Communications Systems	266	158	2	5	431		431
28	Electric Power Systems	4	1			5		5
29	Highway Grade Crossings - Running	52	24			76		76
30	Highway Grade Crossings - Switching	7	1			8		8
31	Station and Office Buildings	409	310	308	4	1,031		1,031
32	Shop Buildings - Locomotives	267	101	3		371		371
33	Shop Buildings - Freight Cars	367	157		72	596	N/A	596
34	Shop Buildings - Other Equipment	20	8		1	29		29

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Materials, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	5	5			10		10
102	Miscellaneous Buildings and Structures	152	106		1	259		259
103	Coal Terminals						N/A	
104	Ore Terminals	3,946	4,789	795	13	9,543	N/A	9,543
105	Other Marine Terminals						N/A	
106	TOFC/COFC - Terminals						N/A	
107	Motor Vehicle Loading and Distribution Facilities						N/A	
108	Facilities for Other Specialized Service Operations						N/A	
109	Roadway Machines	484	179	21		684		684
110	Small Tools and Supplies	55	560	47		662		662
111	Snow Removal	329	82	69		480		480
112	Fringe Benefits - Running	N/A	N/A	N/A	1,029	1,029		1,029
113	Fringe Benefits - Switching	N/A	N/A	N/A	398	398		398
114	Fringe Benefits - Other	N/A	N/A	N/A	3,258	3,258		3,258
115	Casualties and Insurance - Running	N/A	N/A	N/A				
116	Casualties and Insurance - Switching	N/A	N/A	N/A				
117	Casualties and Insurance - Other	N/A	N/A	N/A	92	92		92
118	Lease Rentals - Debit - Running	N/A	N/A	3	N/A	3		3
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A	23	N/A	23		23
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A			
123	Lease Rentals - (Credit) - Other	N/A	N/A		N/A			
124	Joint Facility Rent - Debit - Running	N/A	N/A	71	N/A	71		71
125	Joint Facility Rent - Debit - Switching	N/A	N/A		N/A			
126	Joint Facility Rent - Debit - Other	N/A	N/A		N/A			
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	82	N/A	82		82
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	2	N/A	2		2
129	Joint Facility Rent - (Credit) - Other	N/A	N/A		N/A			
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - (Credit) - Running	N/A	N/A		N/A			

RC-132900

DULUTH, MISSABE & IRON RANGE

1981

2/3

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight				Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense	
	(a)	(b)	(c)	(d)	(e)	(f)	(h)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:						
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A		
135	Other Rents - (Credit) - Other	N/A	N/A		N/A		
136	Depreciation - Running	N/A	N/A	N/A	N/A		
137	Depreciation - Switching	N/A	N/A	N/A			
138	Depreciation - Other	N/A	N/A	N/A	3 496	3,496	3,496
139	Joint Facility - Debit - Running	N/A	N/A	257	N/A	257	257
140	Joint Facility - Debit - Switching	N/A	N/A		N/A		
141	Joint Facility - Debit - Other	N/A	N/A		N/A		
142	Joint Facility - (Credit) - Running	N/A	N/A	< 26 >	N/A	< 26 >	< 26 >
143	Joint Facility - (Credit) - Switching	N/A	N/A	< 4 >	N/A	< 4 >	< 4 >
144	Joint Facility - (Credit) - Other	N/A	N/A		N/A		
145	Dismantling Retired Road Property - Running	< 2 >			18	16	16
146	Dismantling Retired Road Property - Switching	29			2	31	31
147	Dismantling Retired Road Property - Other	6				6	6
148	Other - Running	1		1	275	277	277
149	Other - Switching	9		< 56 >	72	25	25
150	Other - Other	409	13	< 144 >	250	528	528
151	Total Way and Structures	11,544	8,846	1,388	9,053	30,831	30,831
	EQUIPMENT:						
	LOCOMOTIVES:						
201	Administration	685	11	6	14	716	716
202	Repair and Maintenance	1,489	723	293	3	2,508	2,508
203	Machinery Repair	15	37			52	52
204	Equipment Damaged						
205	Fringe Benefits	N/A	N/A	N/A	606	606	606
206	Other Casualties and Insurance	N/A	N/A	N/A			
207	Lease Rentals - Debit	N/A	N/A	80	N/A	80	80
208	Lease Rentals - (Credit)	N/A	N/A	< 177 >	N/A	< 177 >	< 177 >
209	Joint Facility Rent - Debit	N/A	N/A		N/A		
210	Joint Facility Rent - (Credit)	N/A	N/A		N/A		
211	Other Rents - Debit	N/A	N/A		N/A		
212	Other Rents - (Credit)	N/A	N/A		N/A		
213	Depreciation	N/A	N/A	N/A	7	7	7
214	Joint Facility - Debit	N/A	N/A		N/A		
215	Joint Facility - (Credit)	N/A	N/A		N/A		
216	Repairs billed to Others - (Credit)	N/A	N/A	< 87 >	N/A	< 87 >	< 87 >

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	LOCOMOTIVES—Continued:							
217	Dismantling Retired Property							
218	Other	1				1		1
219	Total Locomotives	2,190	771	115	630	3,706		3,706
	FREIGHT CARS:							
220	Administration	793	17	11	22	843	N/A	843
221	Repair and Maintenance	2,660	2,086	8	1	4,755	N/A	4,755
222	Machinery Repair	92	168			260	N/A	260
223	Equipment Damaged						N/A	
224	Fringe Benefits	N/A	N/A	N/A	1,132	1,132	N/A	1,132
225	Other Casualties and Insurance	N/A	N/A	N/A			N/A	
226	Lease Rentals - Debit	N/A	N/A	72	N/A	72	N/A	72
227	Lease Rentals - (Credit)	N/A	N/A	<1,746>	N/A	<1,746>	N/A	<1,746>
228	Joint Facility Rent - Debit	N/A	N/A		N/A		N/A	
229	Joint Facility Rent - (Credit)	N/A	N/A		N/A		N/A	
230	Other Rents - Debit	N/A	N/A	620	N/A	620	N/A	620
231	Other Rents - (Credit)	N/A	N/A	<226>	N/A	<226>	N/A	<226>
232	Depreciation	N/A	N/A	N/A	2,449	2,449	N/A	2,449
233	Joint Facility - Debit	N/A	N/A		N/A		N/A	
234	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
235	Repairs Billed to Others - (Credit)	N/A	N/A	<331>	N/A	<331>	N/A	<331>
236	Dismantling Retired Property						N/A	
237	Other	1			<17>	<16>	N/A	<16>
238	Total Freight Cars	3,546	2,271	<1,592>	3,587	7,812	N/A	7,812
	OTHER EQUIPMENT:							
301	Administration	42	1		1	44		44
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service						N/A	
303	Floating Equipment - Revenue Service	5	1			6	N/A	6
304	Passenger and Other Revenue Equipment							
305	Computers and Data Processing Systems							
306	Machinery	40	30			70		70
307	Work and Other Non-Revenue Equipment	197	178	68		443		443
308	Equipment Damaged							
309	Fringe Benefits	N/A	N/A	N/A	97	97		97
310	Other Casualties and Insurance	N/A	N/A	N/A	188	188		188
311	Lease Rentals - Debit	N/A	N/A	231	N/A	231		231
312	Lease Rentals - (Credit)	N/A	N/A	<7>	N/A	<7>		<7>

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(b)	(c)	(d)	(e)	(f)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		\$	\$	\$	\$	\$	\$	
OTHER EQUIPMENT—Continued:								
313	Joint Facility Rent - Debit	N/A	N/A		N/A			
314	Joint Facility Rent - (Credit)	N/A	N/A		N/A			
315	Other Rents - Debit	N/A	N/A		N/A			
316	Other Rents - (Credit)	N/A	N/A	< 9 >	N/A	< 9 >	< 9 >	
317	Depreciation	N/A	N/A	N/A	379	379	379	
318	Joint Facility - Debit	N/A	N/A	5	N/A	5	5	
319	Joint Facility - (Credit)	N/A	N/A		N/A			
320	Repairs Billed to Others - (Credit)			< 10 >		< 10 >	< 10 >	
321	Dismantling Retired Property	1			3	4	4	
322	Other	6			16	22	22	
323	Total Other Equipment	291	210	278	684	1,463	1,463	
324	Total Equipment	6,027	3,252	< 1,199 >	4,901	12,981	12,981	
TRANSPORTATION:								
TRAIN OPERATIONS:								
401	Administration	527	18	27	19	591	591	
402	Engine Crews	1,426			6	1,432	1,432	
403	Train Crews	2,292			10	2,302	2,302	
404	Dispatching Trains	416	1	7	2	426	426	
405	Operating Signals and Interlockers		1	29	11	41	41	
406	Operating Drawbridges							
407	Highway Crossing Protection			2		2	2	
408	Train Inspection and Lubrication	1,011	194	7	1	1,213	1,213	
409	Locomotive Fuel		5,248			5,248	5,248	
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	644	128	93		865	865	
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	315	315	315	
413	Clearing Wrecks	501	< 114 >	1		388	388	
414	Fringe Benefits	N/A	N/A	N/A	2,277	2,277	2,277	
415	Other Casualties and Insurance	N/A	N/A	N/A	436	436	436	
416	Joint Facility - Debit	N/A	N/A	19	N/A	19	19	
417	Joint Facility - (Credit)	N/A	N/A	(4)	N/A	(4)	(4)	
418	Other	5				5	5	
419	Total Train Operations	6,822	5,476	189	3,077	15,564	15,564	
YARD OPERATIONS:								
420	Administration	250	23	36	22	331	331	
421	Switch Crews	5,132	1	2	30	5,165	5,165	

Road Initials: DMR Year 19 81

## 410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
422	YARD OPERATIONS - Continued:	\$	\$	\$	\$	\$	\$	\$
422	Controlling Operations	1,107	13	72		1,192		1,192
423	Yard and Terminal Clerical	11				11		11
424	Operating Switches, Signals, Retarders and Humps		13	3		16		16
425	Locomotive Fuel		784			784		784
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	450	88	79		617		617
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	3				3		3
430	Fringe Benefits	N/A	N/A	N/A	2,756	2,756		2,756
431	Other Casualties and Insurance	N/A	N/A	N/A	6	6		6
432	Joint Facility - Debit	N/A	N/A	18	N/A	18		18
433	Joint Facility - (Credit)	N/A	N/A		N/A			
434	Other	< 6 >				< 6 >		< 6 >
435	Total Yard Operations	6,947	922	210	2,814	10,893		10,893
501	TRAIN AND YARD OPERATIONS COMMON:							
502	Cleaning Car Interiors				N/A			
503	Adjusting and Transferring Loads				N/A		N/A	
504	Car Loading Devices and Grain Doors				N/A		N/A	
505	Freight Lost or Damaged - all other	N/A	N/A	N/A				
506	Fringe Benefits	N/A	N/A	N/A				
506	Total Train and Yard Operations Common							
507	SPECIALIZED SERVICE OPERATIONS:							
508	Administration	616	17	26	16	675	N/A	675
509	Pickup & Delivery and Marine Line Haul						N/A	
510	Loading & Unloading and Local Marine	3,034	473	706	2	4,215	N/A	4,215
511	Protective Services						N/A	
512	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A	
513	Fringe Benefits	N/A	N/A	N/A			N/A	
514	Casualties and Insurance	N/A	N/A	N/A	1,497	1,497	N/A	1,497
515	Joint Facility - Debit	N/A	N/A		320	320	N/A	320
516	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
517	Other				N/A		N/A	
517	Total Specialized Services Operations	3,650	490	732	1,835	6,707	N/A	6,707
518	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	367	41	13	8	429		429

## 410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con.	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	545	13	10	2	570		570
520	Communication Systems Operation				5	5		5
521	Loss and Damage Claims Processing							
522	Fringe Benefits	N/A	N/A	N/A	317	317		317
523	Casualties and Insurance	N/A	N/A	N/A				
524	Joint Facility - Debit	N/A	N/A		N/A			
525	Joint Facility - (Credit)	N/A	N/A		N/A			
526	Other	20		8	23	51		51
527	Total Administrative Support Operations	932	54	31	155	1,372		1,372
528	Total Transportation	18,351	6,942	1,162	8,081	34,536		34,536
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	472	14	68	270	824		824
602	Accounting, Auditing and Finance	2,742	71	548	117	3,478		3,478
603	Management Services and Data Processing	321	43	517	16	897		897
604	Marketing	321	65	13	26	425		425
605	Sales							
606	Industrial Development	39		3		42	N/A	42
607	Personnel and Labor Relations	645	36	136	99	916		916
608	Legal and Secretarial	167		103	3	273		273
609	Public Relations and Advertising	38			22	60		60
610	Research and Development	986	27	68	31	1,112		1,112
611	Fringe Benefits	N/A	N/A	N/A	1,258	1,258		1,258
612	Casualties and Insurance	N/A	N/A	N/A	2	2		2
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A				
614	Property Taxes	N/A	N/A	N/A	1,569	1,569		1,569
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	588	588		588
616	Joint Facility - Debit	N/A	N/A	145	N/A	145		145
617	Joint Facility - (Credit)	N/A	N/A		N/A			
618	Other	27	18	126	102	273		273
619	Total General and Administrative	5,758	274	1,727	4,103	11,862		11,862
620	Total Carrier Operating Expenses	41,680	19,314	3,078	26,138	90,210		90,210

Road Initials: DM/R Year 19 81

**412. WAY AND STRUCTURES**

1. Report freight expenses only.

2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges changes reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410, lines 148, 149 and 150.

3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 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 (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.

4. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.

5. Dollars in thousands.

6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ 29	\$ 18	\$
2	2	Land for transportation purposes	N/A	N/A	3
3	3	Grading	12	326	
4	4	Other right-of-way expenditures			
5	5	Tunnels and subways			
6	6	Bridges, trestles and culverts	62	N/A	
7	7	Elevated structures		N/A	
8	8	Ties	N/A	37	
9	9	Rails	N/A	48	
10	10	Other track material	N/A	23	
11	11	Ballast	N/A	53	
12	12	Track laying and surfacing	N/A	55	
13	13	Fences, snowsheds and signs	3	N/A	
14	16	Station and office buildings	74	N/A	
15	17	Roadway buildings	11	N/A	
16	18	Water stations	1	N/A	
17	19	Fuel stations	23	N/A	
18	20	Shops and enginehouses	111	N/A	
19	22	Storage warehouses		N/A	
20	23	Wharves and docks	5	N/A	
21	24	Coal and ore wharves <i>INCLUDES 732-24</i>	2,717	N/A	
22	25	TOFC/COFC terminals		N/A	
23	26	Communications systems	24	N/A	
24	27	Signals and interlockers	138	N/A	
25	29	Power plants	2	N/A	
26	31	Power transmission systems	8	N/A	
27	35	Miscellaneous structures	13	N/A	
28	37	Roadway machines	268	N/A	23
29	39	Public improvements; construction	12		
30	45	Power plant machines	5	N/A	
31	76	Interest during construction	N/A		N/A
32	77	Other expenditures; general	N/A		N/A
33	80	Other elements of investment	N/A	< 3 >	N/A
34	-	Other lease/rentals <i>AMORTIZATION</i>	< 22 >		
35	-	Total	3,496	557	26

# 414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT CARRYING EQUIPMENT

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 equipment, privately owned equipment and equipment leased for less than 30 days.
3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (d) and; line 19 columns (e) through (g) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for

"other equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.

5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:	\$	\$	\$	\$	\$	\$
1	Box-Plain 40 Foot						2
2	Box-Plain 50 Foot and Longer					1	14
3	Box-Equipped					1	11
4	Gondola-Plain		22	22		16	141
5	Gondola-Equipped		32	33		1	14
6	Hopper-Covered		1	2	7	21	196
7	Hopper-Open Top-General Service		12	13		20	136
8	Hopper-Open Top-Special Service		23	60			2
9	Refrigerator-Mechanical						1
10	Refrigerator-Non-Mechanical						
11	Flat TOFC/COFC						
12	Flat Multi-Level						
13	Flat-General Service					1	5
14	Flat-Other		2	2			5
15	Tank-Under 22,000 Gallons						
16	Tank 22,000 Gallons and Over				25		
17	All Other Freight Cars		1	1			
18	Auto Racks						
19	Total Freight Train Cars		93	133	32	61	527
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers						
21	Other Trailers						
22	Refrigerated Containers						
23	Other Containers						
24	Total Trailers & Containers						
25	Grand Total (Lines 19 & 24)		93	133	32	61	527

Road Initials:

DMIR

Year 1981

## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

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, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or; the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). The annual charge for each equipment account reported in column (c) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The 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. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (c) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charge reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237; retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212. (2) 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). (3) The 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 on 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-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (g), (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents there from 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. Property used but not owned should also be included when the rent therefor is included in accounts 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 (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
9. Accumulated depreciation for each class of equipment shall be reported in columns (h), (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (h), (j) and (k).

## SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 56

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Adjustment net during year (e)
			Owned (c)	Capitalized lease (d)	
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 315	\$ <1>	\$	\$ <109>
2	Diesel Locomotive - Road	2106 2,421	<37> <4>		<229> <838>
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	2,421	<4>		<838>
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	5			
7	Box-Plain 50 Foot and Longer	5	2		1
8	Box-Equipped				
9	Gondola-Plain	185	247		<184>
10	Gondola-Equipped	187	<62>		<104>
11	Hopper-Covered	171	7		<16>
12	Hopper-Open Top-General Service	245	<20>		<377>
13	Hopper-Open Top-Special Service	3,001	2,238		1,393
14	Refrigerator-Mechanical				
15	Refrigerator-Nonmechanical				
16	Flat TOFC/COFC				
17	Flat Multi-level				
18	Flat-General Service	5	<1>		<3>
19	Flat-Other	7			
20	All Other Freight Cars				
21	Cabooses	613	6		<30>
22	Auto Racks				
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	4,424	2,417		680
OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers				
27	Refrigerated Containers				
28	Other Containers				
29	Bogies				
30	Chassis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT				
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul				
34	Local Marine	6	3		
35	TOTAL FLOATING EQUIPMENT	6	3		
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)				
37	Computer & Data Processing Equipment				
38	Machinery - Locomotives <sup>1</sup>	52	11		
39	Machinery - Freight Cars <sup>2</sup>	260	32		
40	Machinery - Other Equipment <sup>3</sup>	70	2		
41	Work & Other Non-revenue Equipment	433	374		<14>
42	TOTAL OTHER EQUIPMENT	815	419		<14>
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	7,666	2,835		<172>

The data to be reported on line 38, in column (b) is the amount reported in Schedule 410, column (f), line 303 reduced by the allocable portion of line 216.

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.

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.

Road Initials:

DMIR Year 19 81

68

SEE INSTRUCTIONS ON PAGE 65

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31		Line No.
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)	
\$	< 977	\$ 10718		\$ 8000		1
	-0- < 977	8764 19,487		6545 14,545		2
						3
	< 977	19,487		14,545		4
						5
		23		< 10		6
						7
	< 274	1003		397		8
		1967		< 267		9
		726		172		10
	< 554	785		< 1,205		11
	< 846	34,129		31,338		12
						13
						14
						15
						16
		100		36		17
						18
		1,231		330		19
						20
						21
						22
	< 1,674	38,964		30,789		23
						24
						25
						26
						27
						28
						29
						30
						31
						32
		290		67		33
		290		67		34
						35
						36
						37
						38
						39
						40
	215	3,644		1,670		41
	215	3,644		1,670		42
	< 1,556	62,385		47,071		43

The data to be reported on lines 38, 39, and 40 in columns (f), (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.

## 417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

## Instructions:

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10, the total of those natural expenses (salaries and wages; material, tools, supplies, fuels and lubricants; purchased services; and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.

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 (net debits and credits). The expenses on line 4, column (h) relate to refrigerator cars only.

8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$	\$	\$	\$	675	\$	\$	\$	\$ 675
2	Pick up & delivery, marine line haul							N/A		
3	Loading and unloading and local marine					4,215		N/A		4,215
4	Protective services									
5	Freight lost or damaged-solely related									
6	Fringe benefits					1,497				1,497
7	Casualty and insurance					320				320
8	Joint facility - Debit									
9	Joint facility - Credit									
10	Other									
11	Total					6,707				6,707

**419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION**

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPc) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-No. 3). Classify by accounts the amounts credited for remunerations for intercity passenger service performed by respondent on behalf of NRPc. All contra entries should be indicated in parenthesis. (Dollars in thousands.)

*NONE*

Line No.	Name of Account (a)	Amount (b)
	<b>WAY AND STRUCTURES</b>	\$
	Administration	
1	Track _____	
2	Bridge and Building _____	
3	Signal _____	
4	Communication _____	
5	Other _____	
	<b>Repair and Maintenance</b>	
6	Roadway - Running _____	
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	
13	Ties - Switching _____	
14	Rail - Running _____	
15	Rail - Switching _____	
16	Other Track Material - Running _____	
17	Other Track Material - Switching _____	
18	Ballast - Running _____	
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	
21	Track laying and surfacing - Switching _____	
22	Road Property Damaged - Running _____	
23	Road Property Damaged - Switching _____	
24	Road Property Damaged - Other _____	
25	Signals and Interlockers - Running _____	
26	Signals and Interlockers - Switching _____	
27	Communications systems _____	
28	Electric Power Systems _____	
29	Highway Grade Crossings - Running _____	
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	
32	Shop Buildings - Locomotives _____	
33	Shop Buildings - Other Equipment _____	

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Repair and Maintenance—Continued <i>NONE</i>	\$
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	
109	Roadway Machines _____	
110	Small Tools and Supplies _____	
111	Snow Removal _____	
112	Fringe Benefits - Running _____	
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	
115	Casualties and Insurance - Running _____	
116	Casualties and Insurance - Switching _____	
117	Casualties and Insurance - Other _____	
118	Lease Rentals - Debit - Running _____	
119	Lease Rentals - Debit - Switching _____	
120	Lease Rentals - Debit - Other _____	
121	Lease Rentals - (Credit) - Running _____	
122	Lease Rentals - (Credit) - Switching _____	
123	Lease Rentals - (Credit) - Other _____	
124	Joint Facility Rent - Debit - Running _____	
125	Joint Facility Rent - Debit - Switching _____	
126	Joint Facility Rent - Debit - Other _____	
127	Joint Facility Rent - (Credit) - Running _____	
128	Joint Facility Rent - (Credit) - Switching _____	
129	Joint Facility Rent - (Credit) - Other _____	
130	Other Rents - Debit - Running _____	
131	Other Rents - Debit - Switching _____	
132	Other Rents - Debit - Other _____	
133	Other Rents - (Credit) - Running _____	
134	Other Rents - (Credit) - Switching _____	
135	Other Rents - (Credit) - Other _____	
136	Depreciation - Running _____	
137	Depreciation - Switching _____	
138	Depreciation - Other _____	
139	Joint Facility - Debit - Running _____	
140	Joint Facility - Debit - Switching _____	
141	Joint Facility - Debit - Other _____	
142	Joint Facility - (Credit) - Running _____	
143	Joint Facility - (Credit) - Switching _____	
144	Joint Facility - (Credit) - Other _____	
145	Dismantling Retired Road Property - Running _____	
146	Dismantling Retired Road Property - Switching _____	
147	Dismantling Retired Road Property - Other _____	
148	Other - Running _____	
149	Other - Switching _____	
150	Other - Other _____	
151	Total WAY AND STRUCTURES _____	

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION-Continued

Line No.	Name of Account (a)	Amount (b)
	EQUIPMENT	5
	Locomotives <i>NONE</i>	
201	Administration _____	
202	Repair and Maintenance _____	
203	Machinery Repair _____	
204	Equipment Damaged _____	
205	Fringe Benefits _____	
206	Other Casualties and Insurance _____	
207	Lease Rentals - Debit _____	
208	Lease Rentals - (Credit) _____	
209	Joint Facility Rent - Debit _____	
210	Joint Facility Rent - (Credit) _____	
211	Other Rents - Debit _____	
212	Other Rents - (Credit) _____	
213	Depreciation _____	
214	Joint Facility - Debit _____	
215	Joint Facility - (Credit) _____	
216	Repairs Billed to Others - (Credit) _____	
217	Dismantling Retired Property _____	
218	Other _____	
219	Total Locomotives _____	
	Other Equipment <i>NONE</i>	
301	Administration _____	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment _____	
305	Computers and Data Processing System _____	
306	Machinery _____	
307	Work and Other Non-Revenue Equipment _____	
308	Equipment Damaged _____	
309	Fringe Benefits _____	
310	Other Casualties and Insurance _____	
311	Lease Rentals - Debit _____	
312	Lease Rentals - (Credit) _____	
313	Joint Facility Rent - Debit _____	
314	Joint Facility Rent - (Credit) _____	
315	Other Rents - Debit _____	
316	Other Rents - (Credit) _____	
317	Depreciation _____	
318	Joint Facility - Debit _____	
319	Joint Facility - (Credit) _____	
320	Repairs Billed to Others - (Credit) _____	
321	Dismantling Retired Property _____	
322	Other _____	
323	Total Other Equipment _____	
324	TOTAL EQUIPMENT _____	

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	TRANSPORTATION	\$
	Train Operation <i>NONE</i>	
401	Administration _____	
402	Engine Crews _____	
403	Train Crews _____	
404	Dispatching Trains _____	
405	Operating Signals and Interlockers _____	
406	Operating Drawbridges _____	
407	Highway Crossing Protection _____	
408	Train Inspection and Lubrication _____	
409	Locomotive Fuel _____	
410	Electric Power Purchased or Produced for Motive Power _____	
411	Servicing Locomotives _____	
412	Freight Lost or Damaged - Solely Related _____	
413	Clearing Wrecks _____	
414	Fringe Benefits _____	
415	Other Casualties and Insurance _____	
416	Joint Facility - Debit _____	
417	Joint Facility - (Credit) _____	
418	Other _____	
419	Total Train Operations _____	
	Yard Operations <i>NONE</i>	
420	Administration _____	
421	Switch Crews _____	
422	Controlling Operations _____	
423	Yard and Terminal Clerical _____	
424	Operating Switches, Signals, Retarders and Humps _____	
425	Locomotive Fuel _____	
426	Electric Power Purchased or Produced for Motive Power _____	
427	Servicing Locomotives _____	
428	Freight Lost or Damaged - Solely Related _____	
429	Clearing Wrecks _____	
430	Fringe Benefits _____	
431	Other Casualties and Insurance _____	
432	Joint Facility - Debit _____	
433	Joint Facility - (Credit) _____	
434	Other _____	
435	Total Yard Operations _____	

## 419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Concluded

Line No.	Name of Account (a)	Amount (b)
	Train and Yard Operations Common <i>NONE</i>	\$
501	Cleaning Car Interiors _____	
504	Freight Lost or Damaged - all other _____	
505	Fringe Benefits _____	
506	Total Train and Yard Operations Common _____	
	Administrative Support Operations <i>NONE</i>	
518	Administration _____	
519	Employees Performing Clerical and Accounting Functions _____	
520	Communication Systems Operation _____	
521	Loss and Damage Claims Processing _____	
522	Fringe Benefits _____	
523	Casualties and Insurance _____	
524	Joint Facility - Debit _____	
525	Joint Facility - (Credit) _____	
526	Other _____	
527	Total Administrative Support Operations _____	
528	TOTAL TRANSPORTATION _____	
	GENERAL AND ADMINISTRATIVE <i>NONE</i>	\$
601	Officers - General Administration _____	
602	Accounting, Auditing and Finance _____	
603	Management Services and Data Processing _____	
604	Marketing _____	
605	Sales _____	
607	Personnel and Labor Relations _____	
608	Legal and Secretarial _____	
609	Public Relations and Advertising _____	
610	Research and Development _____	
611	Fringe Benefits _____	
612	Casualties and Insurance _____	
613	Writedown of Uncollectible Accounts _____	
614	Property Taxes _____	
615	Other Taxes Except on Corporate Income or Payrolls _____	
616	Joint Facility - Debit _____	
617	Joint Facility - (Credit) _____	
618	Other _____	
619	TOTAL GENERAL AND ADMINISTRATIVE _____	
650	TOTAL REMUNERATIONS _____	

## 450. ANALYSIS OF 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", 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".

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 10 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.

Dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ <15,393>	\$ <2,903>	\$	\$ <18,296>
2	Accelerated amortization of facilities Sec. 168, I.R.C.				
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.				
5	Other (Specify) <u>Deferred Income Tax</u>	<2,902>	<1,956>		<4,858>
6					
7					
8					
9	Investment tax credit*	<8,072>	<313>		<8,385>
10	TOTALS	<26,367>	<5,172>		<31,539>

## \*Footnotes:

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

12. If deferral method for investment tax credit was elected:

(1) Indicate amount of credit utilized as a reduction of tax liability for current year \$ 666  
 (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$ 377  
 (3) Balance of current year's credit used to reduce current year's tax accrual \$ 289  
 (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$ 24  
 (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$ 313

13. Total—Other than U.S. Government Taxes \$ 2,408

## Income taxes:

Normal tax and surtax 5,071  
 Excess profits —  
 Total—Income taxes 5,071  
 Old-age retirement 5,637  
 Unemployment insurance 578  
 All other United States Taxes —  
 Total—U.S. Government Taxes 11,286  
 Grand Total—Railway Tax Accruals 13,694

Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:

Hospital insurance \$ 468  
 Supplemental annuities 17

## 460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 555, "Unusual or infrequent items"; 560, "Income or loss from operations of discontinued segments"; 562, "Gain or loss on disposal of discontinued segments"; 570, "Extraordinary items"; 590, "Income taxes on extraordinary items"; 592, "Cumulative effect of changes in accounting principles"; 603, "Appropriations released"; 606, "Other credits to retained earnings"; 616, "Other debits to retained earnings"; 620, "Appropriations for sinking and other funds"; 621,

"Appropriations for other purposes". If appropriations released reflect appropriations provided during the year, each account should not be reported.

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	555	None	\$	\$
2	560	None		
3	562	None		
4	570	None		
5	590	None		
6	592	None		
7				
8	603	Appropriations Released		
9		Amortization of Capitalized Labor Fringe + Salary Tax		48
10		Amortization of Investment Credit	377	
11				
12	621	Appropriations for Other Purposes		
13		Capitalized Sales Taxes	234	
14		Reversal of Capitalized Fringe	111	
15		Deferred Investment Credit		690
16				
17				
18		Accounts 519 + 551 do not exceed 10%		
19		OF NET INCOME		
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
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## MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

## NOTES AND REMARKS

*None*

## 500. CONTINGENT ASSETS AND LIABILITIES

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

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

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation,

assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

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

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1	<i>NONE</i>	\$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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## 501. GUARANTIES AND SURETYSHIPS

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 date of issue. Items of less than \$50,000 may be shown as one total.  
(Dollars in thousands)

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1	<i>NONE</i>		\$	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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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 for each such contract of guaranty or suretyship in effect at the close of the year or entered into and expired during the year, the particulars called for hereunder.

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 of contingent liability of guarantors (c)	Sole or joint contingent liability (d)
1			\$	
2				
3				
4				
5				
6				
7				
8				
9				

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

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. (Dollars in thousands)

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

NONE

## 510. DEBTHOLDINGS

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

Accounts to be considered in completing this schedule are:

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

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

## (1) MORTGAGE BONDS

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

## (2) COLLATERAL TRUST BONDS:

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

## (3) UNSECURED BONDS (Debentures):

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

## (4) EQUIPMENT OBLIGATIONS:

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

## (5) MISCELLANEOUS OBLIGATIONS

## (6) RECEIVERS' AND TRUSTEE' SECURITIES (Other than equipment obligations).

## (7) SHORT-TERM NOTES IN DEFAULT.

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien. If an issue is a serial issue, state amounts due annually. If amounts are not due regularly, give full particulars.

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

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

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

Road Initials: DMIR Year 19 81

36

## 570. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.		Capital lease agreements formerly reported on Corporate Disclosure Schedule 122 are not included.			
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
31.					
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41.					
42.					
43.					
44.					
45.					
46.					
47.					
48.					
49.					
50.					

REVISEDRoad Initials: DMIR Year 1922510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
	(a)	(b)	(c)	(d)	(e)
1.					
2.					
3.					
4.	<u>NONE</u>				
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
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15.					
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44.					
45.					
46.					
47.					
48.					
49.					
50.					



**510. DEBTHOLDINGS—Continued**  
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1	
2	
3	
4	
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7	
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9	
10	
11	
12	
13	
14	
15	
16	
17	

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

Line No.	Name and address of holder	Type of holder
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		

c. Other Notes and Comments

REVISED

DEBTHOLDING - OTHER

Major liabilities with respect to the capital assets of the respondent and involving aggregate payments in excess of one million dollars are as follows: (Thousands Dollar Reporting Rule).

<u>Description</u>	<u>Date Of Agreement</u>	<u>Date Of Expiration</u>	<u>Total Dollar Amount</u>	<u>Out- Standing 12/31/81</u>
*Morgan Guaranty Trust Co. New York	8-05-76	4-01-89	\$ 5,500	\$ 5,500
*Continental Illinois National Bank & Trust Co. Chicago, Illinois	8-05-76	1-01-87	15,000	7,500
*First National Bank St. Paul, Minnesota	8-05-76	4-01-89	<u>15,000</u>	<u>12,750</u>
Totals			<u>\$35,500</u>	<u>\$25,750</u>

## \*Notes on Equipment Obligations:

On August 5, 1976, the City of Two Harbors, Minnesota, issued \$35.5 million of its industrial development obligations for the purpose of financing port facilities to be used by the Company at Two Harbors. The obligations consisted of an industrial development bond issued by the City in the amount of \$5,500,000 purchased by Morgan Guaranty Trust Company of New York; an industrial development bond issued by the City in the amount of \$15,000,000 purchased by the Continental Illinois National Bank & Trust Company of Chicago; and an industrial development note issued by the City in the amount of \$15,000,000 purchased by the First National Bank of St. Paul. On the same date the Company entered into two leases with the City under which the Company leases the facilities. Rentals are calculated to provide sufficient funds to retire the bonds and note over their term, and the Company has the right and expects to acquire full title to the facilities upon termination of the leases. As of December 31, 1981, the amount payable on these obligations is \$25,750,000 as reflected in our 1981 ICC Annual Report, Schedule 200, Page 6 (\$1,500,000 in Account 764 and \$24,250,000 in Account 766). The payment terms of the aforementioned industrial development obligations were revised during 1979. The City of Two Harbors, Minnesota, negotiated revised payment terms with two of the holders of the industrial development obligations and the company entered into a second supplemental lease dated April 1, 1979, under which the company agreed to pay revised rentals which reflect the foregoing revision. The Company has not guaranteed the bonds or note or otherwise assumed liability in respect of the bonds or note.

DEBTHOLDING - OTHER

Major liabilities with respect to the capital assets of the respondent and involving aggregate payments in excess of one million dollars are as follows: (Thousand dollar Reporting Rule).

<u>Item No.</u>	<u>Description</u>	<u>Date Of Agreement</u>	<u>Date Of Expiration</u>	<u>Total Dollar Amount</u>
1.	Illinois Hopper Car Company	8-01-73	7-31-88	\$ 1,077
2.	U.S.S. Realty	10-01-75	10-31-82	1,589
3.	*Morgan Guaranty Trust Co. New York	8-05-76	4-01-89	5,500
4.	*Continental Illinois National Bank & Trust Co. Chicago, Illinois	8-05-76	1-01-87	15,000
5.	*First National Bank St. Paul, Minnesota	8-05-76	4-01-89	15,000

\*Notes on Equipment Obligations:

On August 5, 1976, the City of Two Harbors, Minnesota, issued \$35.5 million of its industrial development obligations for the purpose of financing port facilities to be used by the Company at Two Harbors. The obligations consisted of an industrial development bond issued by the City in the amount of \$5,500,000 purchased by Morgan Guaranty Trust Company of New York; an industrial development bond issued by the City in the amount of \$15,000,000 purchased by the Continental Illinois National Bank & Trust Company of Chicago; and an industrial development note issued by the City in the amount of \$15,000,000 purchased by the First National Bank of St. Paul. On the same date the Company entered into two leases with the City under which the Company leases the facilities. Rentals are calculated to provide sufficient funds to retire the bonds and note over their term, and the Company has the right and expects to acquire full title to the facilities upon termination of the leases. As of December 31, 1981, the amount payable on these obligations is \$25,750,000 as reflected in our 1981 ICC Annual Report, Schedule 200, Page 6 (\$1,500,000 in Account 764 and \$24,250,000 in Account 766). The payment terms of the aforementioned industrial development obligations were revised during 1979. The City of Two Harbors, Minnesota, negotiated revised payment terms with two of the holders of the industrial development obligations and the company entered into a second supplemental lease dated April 1, 1979, under which the company agreed to pay revised rentals which reflect the foregoing revision. The Company has not guaranteed the bonds or note or otherwise assumed liability in respect of the bonds or note.

## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

## TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	ALL OWNED	M	257	86	7	22	13	137	522
2	1	ALL OWNED	B	135	4		10	12	81	242
3	5	ALL TRACKAGE	M	44	7		4	12	4	71
4		RIGHTS								
5										
6										
7										
8										
9										
10										
11										
12										
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14										
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51										
52										
53										
54										
55	Total Main Line		XXX	301	93	7	26	25	141	593
56	Total Branch Lines		XXX	135	4		10	12	81	242
57	Grand Total		XXX	436	97	7	36	37	222	835
58	Miles of road or track electrified included in preceding grand total		XXX	NONE						

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

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for

operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1										
2		<i>NONE</i>								
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15			Total	XXX						

**702. MILES OF ROAD AT CLOSE OF YEAR--BY STATES AND TERRITORIES (SINGLE TRACK)**  
(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (e), or (f), as may be

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

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

Line No.	State or territory  (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year  (k)
		LINE OWNED		Line of proprietary companies  (d)	Line operated under lease  (e)	Line operated under contract, etc.  (f)	Line operated under trackage rights  (g)	Total mileage operated  (h)	Main line  (i)	Branch lines  (j)	
		Main line  (b)	Branch lines  (c)								
1	MINNESOTA	257	125				44	426			
2											
3	WISCONSIN		10					10			
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	Total Mileage (single track)	257	135				44	436			

## 705. CHANGES DURING THE YEAR

Hereunder state the matters called for. Make the statements explicit and precise, and number them in accordance with the inquiries; each inquiry should be fully answered, and if the word "none" truly states the fact it may be used in answering any particular inquiry. Changes in mileage should be reported by classes and stated to the nearest whole mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

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

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

(Class 3) Line operated under lease for a specified sum.

(Class 4) Line operated under contract or agreement for contingent rent.

(Class 5) Line operated under trackage rights.

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

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

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

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

## INCREASES IN MILEAGE

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

## DECREASES IN MILEAGE

14	1	M	5			2		4	11	
15	1	B						3	3	
16	3	B						1	1	
17										
18										
19										
20										
21										
22										
23										
24										
25	Total Decrease		5			2		8	15	

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

Owned by respondent:

Miles of road constructed -0- Miles of road abandoned -0-

Owned by proprietary companies:

Miles of road constructed -0- Miles of road abandoned -0-

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

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

## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

## Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (1); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operating at terminals.

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from 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 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.

Road Initials:

DMIR

Year 19 81

## 710. INVENTORY OF EQUIPMENT

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year				
			Units installed					Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including reclassification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units										(H.P.)	
1	Diesel-Freight A units											
2	Diesel-Freight B units											
3	Diesel-Passenger A units											
4	Diesel-Passenger B units	66				1	1	65	1	66	118,750	21
5	Diesel-Multiple purpose A units											
6	Diesel-Multiple purpose B units											
7	Diesel-Switching A units											
8	Diesel-Switching B units	66				1	1	65	1	66	118,750	21
9	Total (lines 1 to 8)											
10	Electric-Locomotives											
11	Other self powered units											
12	Total (lines 9, 10 and 11)	66				1	1	65	1	66	118,750	21
13	Auxiliary units										XXXX	
14	Total Locomotive Units (lines 12 and 13)	66				1	1	65	1	66	XXXX	21

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

Line No.	Type or design of units	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15	Diesel	34	19		8	5						66
16	Electric											
17	Other self-powered units											
18	Total (lines 15 to 17)	34	19		8	5						66
19	Auxiliary units											
20	Total Locomotive Units (lines 18 and 19)	34	19		8	5						66

## 710. INVENTORY OF EQUIPMENT—Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed			All other units, including reclassification and second hand units purchased or leased from others	Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<b>PASSENGER-TRAIN CARS</b>											
	<i>Non-Self-Propelled</i>											
21	Coaches [PA, PB, PBO]											
22	Combined cars [All class C, except CSB]											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars [All class D, PD]										XXXX	
26	Non-passenger carrying cars [All class D, CSB, M, PSA, IA]										XXXX	
27	Total (lines 21 to 27)	NONE										
	<i>Self-Propelled Rail Motorcars</i>											
29	Electric passenger cars [EP, ET]											
30	Electric combined cars [EC]											
31	Internal combustion rail motorcars [ED, EG]											
32	Other self-propelled cars Specify types:											
33	Total (lines 29 to 32)	NONE										
34	Total (lines 28 and 33)	NONE										
	<b>COMPANY SERVICE CARS</b>											
35	Business cars [PV]	3						3		3	XXXX	
36	Boarding outfit cars [MWX]	12					1	11		11	XXXX	
37	Derrick and snow removal cars [MWU, MWV, MWW, MWK]	6						6		6	XXXX	
38	Dump and ballast cars [MWB, MWD]	17						17		17	XXXX	
39	Other maintenance and service equipment cars	41				2		43		43	XXXX	
40	Total (lines 35 to 39)	79				2	1	80		80	XXXX	

Road Initials DMIR Year 19 81

## 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.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built <sup>1</sup>	New or rebuilt units leased from others <sup>1</sup>	Rebuilt units acquired and rebuilt units rewritten into property accounts <sup>1</sup>	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>FREIGHT TRAIN CARS</b>							
41	Plain Box Cars - 40' (B100-129)						
42	Plain Box Cars - 50' (B200-229; B300-329)	4					
43	Equipped Box Cars (All Code A)						
44	Plain Gondola Cars (G092-392; G401-492)	400					
45	Equipped Gondola Cars (All Codes C and E)	243					
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	52					2
47	Open Top Hopper Cars-General Service (All Code H)	204					
48	Open Top Hopper Cars-Special Service (All Codes J and K)	6,241					168
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)						
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)						
51	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)						
52	Flat Cars - Multi-level (All Code V)						
53	Flat Cars - General Service (F101-109; F201-209)	8					
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	15					
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)						
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)						
58	Total (lines 41 to 57)	7,167					170
59	Caboose (All N)	XXX	43				
60	Total (lines 58, 59)	7,167	43				170

## 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

Changes during year (Concluded)	Units At Close of Year						Line No.
	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			
Units retired from service of respondent whether owned or leased in- cluding re- classification	(i)	(j)	(k)	(l)	(m)	(n)	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
							41
4							42
							43
136	264		264		18,766		44
3	240		240		13,200		45
	54		54		5,078		46
	103	101	204		15,708		47
160	6,249		6,249		481,173	87	48
							49
							50
							51
							52
	8		8		483		53
	15		15		825		54
							55
							56
							57
303	6,933	101	7,034		535,233	87	58
7	41		xxxx	41	xxxxxxxxxxx		59
310	6,974	101	7,034	41	535,233	87	60

## 710. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
				Units Installed			
		Per diem	All other	New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>FLOATING EQUIPMENT</b>						
61	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X	/				
62	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
63	Total (lines 61 and 62)	X X X X	/				
	<b>HIGHWAY REVENUE EQUIPMENT</b>						
64	Bogie-chassis						
65	Dry van						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Bulk						
70	Insulated						
71	Platform removable sides						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

## NOTES AND REMARKS

## 710. INVENTORY OF EQUIPMENT—Concluded

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

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	
			Pier diem	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
							61
	/ *		X X X X	/			62
			X X X X				63
	/		X X X X	/			64
							65
							66
							67
							68
							69
							70
							71
							72
							73
							74
							75

## NOTES AND REMARKS

*\* OWNED BUT NOT IN SERVICE*

## 710-S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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

2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads; and should include physical characteristics requested by Schedule 710: locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; such as Multiple purpose diesel locomotive A units (B-3), 2500 HP; and cars should be identified as to special construction or service characteristics such as Aluminum covered hopper cars, 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; 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 refer to and 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.

7. Dollars in thousands.

## 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)
1					
2	<i>NONE</i>				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL		XXXX		XXXX

## REBUILT UNITS

26	<i>REBUILT GONS</i>	<i>7</i>	<i>202.3</i>	<i>65</i>	<i>S</i>
27	<i>#4200 THRU #4206</i>				
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38	TOTAL	<i>7</i>	XXXX	<i>65</i>	XXXX
39	GRAND TOTAL	<i>7</i>	XXXX	<i>65</i>	XXXX

Road Initials: DMIR Year 19 81

104

NOTES AND REMARKS

**715. HIGHWAY MOTOR VEHICLE OPERATIONS**

Give particulars of highway motor vehicles operated by respondent in revenue and nonrevenue service and of revenue traffic handled for the respondent by others under contractual arrangements.

In reporting highway motor vehicle miles in line-haul service, show the mileage of buses and combination bus-trucks on line 5; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 6; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 7. Vehicle miles in terminal service should be reported on line 8 and 9.

In reporting traffic carried and traffic handled 1 mile on lines 10 to 15, and on lines 20 to 23, both inclusive, show the total

number of tons and ton-miles of revenue freight in column (i) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also buses used for transportation of company employees. Exclude automobiles used by officials and employees.

**A. OPERATED BY RESPONDENT**  
(Revenue and nonrevenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
<b>REVENUE SERVICE</b>				
Vehicles owned or leased:				
1	Number available at beginning of year _____			
2	Number installed during the year _____			
3	Number retired during the year _____			
4	Number available at close of year _____			
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles _____	XXXXXX		XXXXXX
6	Truck miles _____		XXXXXX	XXXXXX
7	Tractor miles _____		XXXXXX	XXXXXX
Terminal service: *				
8	Pick-up and delivery _____			
9	Transfer service _____			
Traffic carried:				
10	Tons—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only _____	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul _____	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul _____	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul _____	XXXXXX		XXXXXX
<b>NONREVENUE SERVICE</b>				
Vehicles owned or leased:				
16	Number available at beginning of year _____		4	
17	Number installed during the year _____		1	
18	Number retired during the year _____			
19	Number available at close of year _____		5	

\*When performed by vehicles other than those used for line haul.

**B. OPERATED BY OTHERS**  
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
Traffic carried:				
20	Tons—Revenue freight <i>NONE</i>	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers _____	XXXXXX		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight _____	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles _____	XXXXXX		XXXXXX

**715. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded**

"Trailers" means trailer bodies used in TOFC/COFC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOFC/COFC service which are not

permanently mounted on wheels or chassis, but are separated from such running gear before being loaded on flat cars.

**A. OPERATED BY RESPONDENT—Concluded**  
(Revenue and nonrevenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
			14	128		16
			2	18		17
				14		18
			16	132		19

**B. OPERATED BY OTHERS—Concluded**  
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23

**716. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR**

Give particulars of highway motor-vehicle enterprises in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's in-

terest in such enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2	<u>NONE</u>		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

## GENERAL INSTRUCTIONS FOR PREPARING SCHEDULES 720, 721, 723, 726, 727, and 728

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

**\*Track category**

- A - Freight density of 20 million or more gross ton-miles per mile per year (including track over which passenger service is provided—see Category F).
- B - Freight density of less than 20 million gross ton-miles per mile per year but at least 5 million (does not include track over which passenger service is provided—see Category F).
- C - Freight density of less than 5 million gross ton-miles per mile per year but at least 1 million (does not include track over which passenger service is provided—see Category F).
- D - Freight density of less than 1 million gross ton-miles per year (does not include track over which passenger service is provided—see Category F).
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in appropriate Category A, B, C, D, F, and Potential Abandonments, as appropriate).

F - Track over which any passenger service is provided (other than potential abandonments); however, if annual freight traffic density is greater than 20 million gross ton-miles per mile per year, the track shall be included in Track Category A.

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

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

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

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

Note: For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

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

### 720. TRACK AND TRAFFIC CONDITIONS

1. Disclose the requested information pertaining to track and traffic conditions.
2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

3. Miles under slow order in column (f) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	61	25.642	30 MPH	NONE	NONE
2	B	209	13.261	"		
3	C	45	4.879	"		
4	D	113	1.092	20 MPH		
5	E	328	XXXXXXXX	XXXXX	XXXXX	
6	F		XXXXXXXX	XXXXX	XXXXX	
7	Potential abandonments	8				
8	Total	764				

Road Initials: DMIR

Year 19 81

# 721. TIES LAID IN REPLACEMENT

109

- (1) Disclose the requested information concerning ties laid in replacement.
- (2) In column (j), report the total board feet of switch and bridge ties laid in replacement.
- (3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

Line No.	Track Category	Number of cross-ties laid in replacement							Total	Switch and Bridge Ties (Board feet) (j)	Cross-ties Switch and Bridge Ties % of Spot Maintenance (k)
		New Ties				Second-hand ties					
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	A	7,154				5			7,159	4,473	7
2	B	7,819				178			7,997	7,875	10
3	C	70							70	756	100
4	D	11,914							11,914	819	1
5	E	9,924				691			10,615	74,403	76
6	F										
7	Potential Abandonments										
8	Total	36,881				874			37,755	88,326	27

9 Average cost of a tie

\$ 18.62

Road Initials: DMIR Year 19 81

# 722. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

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) should be shown 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 yards; and, in the case of treated 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. In these columns, "total cost" is to be reported in thousands.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1			\$	\$		\$	\$	
2		NONE						
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total							
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid							- 0 -
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid							- 0 -

Read Instructions DMIR

Year 19 81

## 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. "% of Spot Maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

Line No.	Track category  (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	1.56	.73	7.11	1.99	8.67	2.72	24
2	B		.48	12.63	1.77	12.63	2.25	15
3	C		.23		1.06		1.29	100
4	D		.41		.60		1.01	100
5	E		.47		3.01		3.48	100
6	F							
7	Potential Abandonments							
8	Other							
9	TOTAL	1.56	2.32	19.74	8.43	21.30	10.75	34

10 Average cost of rails laid in replacement.

\$2.26  
RAIL FOOT

(b) THRU (g) STATED IN 2 DECIMAL PLACES

Road Initials: DMIR Year 19 81

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

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.

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 reckoned as one.

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 rails, should not be included in this schedule. In these columns, "total cost" is to be reported in thousands.

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			
		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									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X				X X X			
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								- 0 -
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								- 0 -
19	Track-miles of welded rail installed this year 10.65 : total to date 178.36								

## 725. WEIGHT OF RAIL

Give the particulars below called for concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly-owned mileage should be included. Under "Weight of rail," the various weights of rails should

be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)
1	Pounds			
2	<u>132</u>	<u>141</u>		<u>1-A</u>
3	<u>115</u>	<u>109</u>		
4	<u>112</u>	<u>67</u>		
5	<u>100</u>	<u>29</u>		
6	<u>90</u>	<u>3</u>		
7	<u>51</u>	<u>349</u>		
8	<u>132</u>	<u>-</u>		<u>1-B</u>
9	<u>115</u>	<u>28</u>		
10	<u>112</u>	<u>15</u>		
11	<u>100</u>	<u>51</u>		
12	<u>90</u>	<u>25</u>		
13	<u>80</u>	<u>21</u>		
14	<u>51</u>	<u>140</u>		
15				
16	<u>TOTAL</u>	<u>489</u>		

RC-132900      DULUTH, MISSABE & IRON RANGE      1981      3/3

# 726. SUMMARY OF TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance.

2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

\* *STATED IN TWO DECIMAL PLACES*

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c)	Cross-tie * ① (d)	Switch and Bridge Ties (Board Feet) (f)					
1	A	7,159	4,473	.04		11.39	9.34	6,126	42	69
2	B	7,997	7,875	.01		14.88	3.56	18,746	86	41
3	C	70	756			1.29	1.43	1,976	7	16
4	D	11,914	819	.04		1.01	.45	7,611	45	40
5	E	10,615	74,403	.01		3.48	.53	15,001	65	20
6	F									
7	Potential abandonments									
8	Total	37,755	88,326	.02		32.05	2.10	49,460	245	32

# 727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property.

2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c)	Cross-tie ① (d)	Switch and Bridge Ties (Board Feet) (f)					
1	Current year									
2	First preceding	1980	17,729	96,201	.8	21	1.4	45,016	238	30.6
3	Second preceding	79	37,828	24,759	1.8	36	4.7	49,443	194	24.8
4	Third preceding	8	35,824	136,206	2.2	59	3.3	52,019	226	25.6
5	Fourth preceding	7	20,186	164,380	1.1	43	4.9	58,797	115	13.0
6	Fifth preceding	6	69,364	267,609	3.2	124	13.2	116,436	129	13.7
7	Sixth preceding	5	47,884	174,678	2.2	23	2.4	74,019	112	11.8
8	Seventh preceding	4	34,902	100,715	1.7	17	1.8	51,379	205	21.4
9	Eighth preceding	3	45,073	83,178	1.9	36	3.7	51,801	137	14.1
10	Ninth preceding	2	33,387	89,722	1.4	9	.9	45,859	160	16.3

# REMARKS

① DATA IS FOR ALL TIES. SEPARATE DETAIL FOR SWITCH + BRIDGE TIES NOT AVAILABLE.

# 728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

NONE

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
	(a)	(b)	(c)
1	A	\$	\$
2	B		
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks		
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties		
10	Rail		
11	Ballast		

Remarks

Road Initials: DMIR Year 19 81

## NOTES AND REMARKS

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

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

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

## A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight _____	5,154,124			
2	Passenger _____	-			
3	Yard switching _____	770,157			
4	Total _____	5,924,281			
5	Cost of Fuel* _____	\$6,032	\$	\$	\$
6	Work Train _____	5,006			

## B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight _____			
8	Passenger _____			
9	Yard switching _____			
10	Total _____			
11	Cost of Fuel* _____	\$	\$	\$
12	Work Train _____			

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

## 755 Railroad Operating Statistics

Unit Train, Way Train, and Through data under Items 2, 3, 5, 7, and 13 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way and through train statistics. A transportation train is a train transporting revenue freight or passengers or moving with empty cars prior or subsequent to such revenue service. 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 12 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 12, but are to be reported in Items 5-17, 7-04, 8-02, 8-03, and 9-04 through 9-07 as instructed in notes I, K, and L.

(A) Miles of road opened at close of year, excluding industrial tracks, yard tracks, and sidings. Compute data for columns (b) and (c) by averaging mileage for each quarter.

(B) A train-mile is the movement of a train a distance of one-mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one 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 locomotive is a self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit one mile under its own power. Include miles made by all locomotive units. In spaces marked "type" indicate type of motive power (electric, etc.), accumulating unit-miles reported. Types making less than 2 percent of total miles for service need not be segregated. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

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

(E) Train switching locomotive-miles shall be computed at the rate of six 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.

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

(G) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive. Include miles of all motorcars and trailing units.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 5-1 and 5-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 5-13 and 5-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one 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 6-03. Report mail, express baggage cars and combination cars other than 6-02 combination cars, in Item 6-05.

(I) Exclude from Items 5-01, 5-11, 5-13, and 5-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 5-17 and 5-18. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. That is, if the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

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

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 7-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 7-02 and 7-03 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 headend car.

(L) Compute from conductors' train reports or other appropriate source. 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. 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 time of assignment at initial terminals and time of completion of work at final terminals including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service initial, intermediate and final at terminals and way stations. A train hour is independent of the number of locomotives in the train.

## 755 Railroad Operating Statistics—Continued

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded in: (1) a way train from the origination point; (2) in two through trains; and (3) in a way train to the destination point, the total count of loaded cars would be four—two counts for the movements in the way trains and two counts for the movement in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count plus one count for each subsequent physical transfer between trains on respondent 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 loaded cars.

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

(R) Report total number of loaded revenue trailers/containers picked up plus trailers/containers delivered, when the work is performed at the railroad's expense.

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

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

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

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

## NOTES AND REMARKS

755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	436		5. Freight Car-Miles: (Thousands) (H)			
2. Train Miles-Running (B)				5-01 RR Owned & Leased Cars-Loaded			
2-01 Unit Trains	2			5-010 Box-Plain 40-Foot	27	5	
2-02 Way Trains				5-011 Box-Plain 50-Foot & Longer	28	7	
2-020 Diesel Locomotives	3	101 804		5-012 Box-Equipped	29	9	
2-021 Other Locomotives	4			5-013 Gondola-Plain	30	483	
2-03 Through Trains				5-014 Gondola-Equipped	31	350	
2-030 Diesel Locomotives	5	461 537		5-015 Hopper-Covered	32	318	
2-031 Other Locomotives	6			5-016 Hopper-Open Top-General Service	33	597	
2-04 Total Train Miles (lines 2-6)	7	563 341		5-017 Hopper-Open Top-Special Service	34	228 04	
2-05 Motorcars	8			5-018 Refrigerator-Mechanical	35		
2-06 Total All Trains (lines 7, 8)	9	563 341		5-019 Refrigerator-Non-Mechanical	36	1	
3 Locomotive Unit Miles: (C)				5-020 Flat-TOFC/COFC	37		
Road Service: (D)				5-021 Flat Multi-Level	38		
3-01 Unit Trains	10			5-022 Flat-General Service	39	14	
3-02 Way Trains				5-023 Flat-All Other	40	24	
3-020 Diesel	11	148 687		5-024 All Other Car Types-Total	41		
3-021 All Other (Type )	12			5-025 Total (lines 27-41)	42	296 14	
3-03 Through Trains				5-11 RR Owned & Leased Cars-Empty			
3-030 Diesel	13	1111 886		5-110 Box-Plain 40-Foot	43	4	
3-031 All Other (Type )	14			5-111 Box-Plain 50-Foot & Longer	44	6	
3-04 Total (lines 10-14)	15	1260 573		5-112 Box-Equipped	45	7	
Train Switching: (E)				5-113 Gondola-Plain	46	476	
3-11 Diesel	16	141 098		5-114 Gondola-Equipped	47	351	
3-12 A. Other (Type )	17			5-115 Hopper-Covered	48	316	
3-13 Total (lines 16, 17)	18	141 098		5-116 Hopper-Open Top-General Service	49	606	
Yard Switching: (F)				5-117 Hopper-Open Top-Special Service	50	228 04	
3-21 Diesel	19	590 187		5-118 Refrigerator-Mechanical	51		
3-22 All Other (Type )	20			5-119 Refrigerator-Non-Mechanical	52	1	
3-23 Total (lines 19, 20)	21	590 187		5-120 Flat-TOFC/COFC	53		
3-31 Total All Services (lines 15, 18, 21)	22	1 991 958		5-121 Flat-Multi-Level	54		
4 Motorcar Car-Miles: (Thousands) (G)				5-122 Flat-General Service	55	13	
4-01 Diesel	23			5-123 Flat-All Other	56	24	
4-02 Electric	24			5-124 All Other Car Types	57		
4-03 All Other	25			5-125 Total (lines 43-57)	58	296 14	
4-04 Total (lines 23-25)	26						

DMIR  
Year 1981

## 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
5-13 Private Line Cars-Loaded (II)				5-164 Tank-Under 22,000 Gallons	91	64	
5-130 Box-Plain 40-Foot	59			5-165 Tank-22,000 Gallons and Over	92		
5-131 Box-Plain 50-Foot & Longer	60	1		5-166 All Other Car Types	93		
5-132 Box-Equipped	61			5-167 Total (lines 77-93)	94	103	
5-133 Gondola-Plain	62	3		5-17 Work Equipment & No Payment Cars-Miles (I)			
5-134 Gondola-Equipped	63			5-170 Unit Trains	95		
5-135 Hopper-Covered	64	33		5-171 Way Trains	96	100	
5-136 Hopper-Open Top-General Service	65			5-172 Through Trains	97		
5-137 Hopper-Open Top-Special Service	66			5-173 Total (lines 95-97)	98	100	
5-138 Refrigerator-Mechanical	67			5-18 Total Car-Miles by Train Type:			
5-139 Refrigerator-Non-Mechanical	68			5-180 Unit Trains	99		
5-140 Flat-TOFC/COFC	69			5-181 Way Trains	100	3923	
5-141 Flat-Multi-Level	70	1		5-182 Through Trains	101	55612	
5-142 Flat-General Service	71	1		5-183 Total (lines 99-101)	102	59535	
5-143 Flat-All Other	72			5-19 Caboose Miles	103	658	
5-144 Tank-Under 22,000 Gallons	73	65		6. Passenger Car-Miles: (Thousands)(J)			
5-145 Tank-22,000 Gallons and Over	74			6-01 Coaches	104		
5-146 All Other Car Types	75			6-02 Combination, Passenger Cars	105		
5-147 Total (lines 59-75)	76	104		6-03 Sleeping and Parlor Cars	106		
5-15 Private Line Cars-Empty (II)				6-04 Dining, Grill and Tavern Cars	107		
5-150 Box-Plain 40-Foot	77			6-05 Head-end Cars (Other than 6-02)	108		
5-151 Box-Plain 50-Foot & Longer	78	1		6-06 Total (lines 104-108)	109		
5-152 Box-Equipped	79			6-07 Business Cars	110		
5-153 Gondola-Plain	80	2		6-08 Crew Cars (Other than Cabs)	111		
5-154 Gondola-Equipped	81			7. Gross Ton-Miles: (Thousands)(K)			
5-155 Hopper-Covered	82	32		7-01 Road Locomotives	112	244551	
5-156 Hopper-Open Top-General Service	83			7-02 Freight Trains, Crs., Cnts., and Caboose			
5-157 Hopper-Open Top-Special Service	84	2		7-020 Unit Trains	113		
5-158 Refrigerator-Mechanical	85			7-021 Way Trains	114	193671	
5-159 Refrigerator-Non-Mechanical	86			7-022 Through Trains	115	4107264	
5-160 Flat-TOFC/COFC	87			7-03 Passenger-Trains, Crs., and Cnts.	116		
5-161 Flat-Multi-Level	88			7-04 Non-Revenue	117	6816	
5-162 Flat-General Service	89	1		7-05 Total (lines 112-117)	118	4552302	
5-163 Flat-All Other	90	1					

121

Road Initials D M I E

Year 1981

**755 Railroad Operating Statistics—Continued**

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
8. Tons of Freight (Thousands)				14. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	137		
8-01 Revenue	119	47931		15. Multi-Level Cars-Number of Motor Vehi- cles Loaded & Unloaded (Q)	138		
8-02 Non-Revenue	120	10		16. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	139		
8-03 Total (lines 119, 120)	121	47941		17. Revenue Tons-Marine Terminals (S)			
9. Ton-Miles of Freight (Thousands)(L)				17-01 Marine Terminals-Coal	140		
9-01 Revenue-Road Service	122	2215938		17-02 Marine Terminals-Ore	141	23537171	
9-02 Revenue-Lake Transfer Service	123			17-03 Marine Terminals-Other	142		
9-03 Total (lines 122, 123)	124	2215938		17-04 Total (lines 140-142)	143	23537171	
9-04 Non-Revenue-Road Service	125	4312		18. Number of Foreign Per Diem Cars on Line (T)			
9-05 Non-Revenue-Lake Transfer	126			18-01 Serviceable	144	193	
9-06 Total (lines 125, 126)	127	4312		18-02 Unserviceable	145		
9-07 Total-Revenue & Non-Revenue (lines 124, 127)	128	2220250		18-03 Surplus	146		
10. Train Hours: (M)				18-04 Total Lines 144-146	147	193	
10-01 Road Service	129	42624					
10-02 Train Switching	130	16099					
11. Total Yard-Switching Hours (N)	131	67351					
12. Train-Miles Work Trains: (O)							
12-01 Locomotives	132	3100					
12-02 Motorcars	133						
13. Number of Loaded Freight Cars: (P)							
13-01 Unit Trains	134						
13-02 Way Trains	135	28834					
13-03 Through Trains	136	624542					

Road Initials *DMR* Year *1981*

## 800. CONTRACTS, AGREEMENTS, ETC.

1. Hereunder give a concise statement of each important contract, agreement, arrangement, etc., with other companies or persons, together with important revisions, modifications, terminations, and other changes thereof, which became effective during the year, and concerned in any way the rail transportation of persons or items at other than tariff rates, or the purchase of equipment under conditional sales plans without the issuance of securities by respondent, making such statements in the following order:

- (a) Freight or transportation companies or lines.
- (b) Other railway companies.
- (c) Steamboat or steamship companies.
- (d) Telegraph companies.
- (e) Telephone companies.
- (f) Equipment purchased under conditional sales contracts.
- (g) Routing traffic of affiliated companies.
- (h) Other contracts.

2. Under item 1(b), include particulars of joint facility arrangements entered into during the year by the respondent, including those maintained or operated by other carriers as well as those maintained or operated by respondent. For each joint facility, give a brief statement of the basis or bases on which revenues, expenses, taxes, interest on investment, and other items, if any, related to the facility are apportioned among the carriers using the facility or otherwise deriving benefit therefrom.

3. Under item 1(f), give particulars of conditional sales agreements, lease or rental contracts, and other similar instruments, entered into by respondent for the purchase of equipment, which provide for payment in installments and do not involve the issuance of securities by respondent. State the names of the parties to the contracts or agreements, the number of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(g), give particulars of arrangements, written or oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

5. Under item 1(h), Other contracts, describe briefly the particulars of all contracts or agreements, including estimated amounts receivable, under which a government agency, or instrumentality thereof, seeks to assist respondent with grants or aid for providing passenger commuter or other passenger-train services.

6. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$50,000 per year, and which, by its terms, is otherwise unimportant.

7. In lieu of giving abstracts, copies of contracts may be filed. Every copy of a contract furnished in connection with the foregoing requirement should be listed hereunder.

8. The basis for computing receipts and payments should be fully stated in the case of each such contract, agreement, or arrangement.

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by 49 U.S.C. 10764 of the revised, Interstate Commerce Act, which reads as follows:

(a)(1) A common carrier providing transportation subject to the jurisdiction of the Interstate Commerce Commission under subchapter I of chapter 105 of this title shall file with the Commission a copy of each arrangement related to transportation affected by this subtitle that the carrier has with another common carrier. The Commission may require other carriers and brokers subject to its jurisdiction under chapter 105 to file a copy of each arrangement related to transportation or service affected by this subtitle that they have with other persons.

(2) When the Commission finds that filing a class of arrangements by a carrier subject to its jurisdiction under subchapter I of that chapter is not necessary in the public interest, the Commission may except the class from paragraph (1) of this subsection.

(b) The Commission may disclose the existence or contents of an arrangement between a contract carrier and a shipper filed under subsection (a) of this section only if the disclosure is—

(1) limited to those parts of the arrangement that are necessary to indicate the extent of its failure to conform to a tariff then in effect under section 10762 of this title; or

(2) consistent with the public interest and made as a part of the record in a formal proceeding.

*NONE*

# 850. COMPETITIVE BIDDING-CLAYTON ANTITRUST ACT

Section 10 of the Clayton Antitrust Act (15 U.S.C. 20) states that "no common carrier engaged in commerce shall have any dealings in securities, supplies or other articles of commerce, or shall make or have any contracts for construction or maintenance of any kind, to the amount of more than \$50,000, in the aggregate, in any one year, with another corporation, firm, partnership or association when the said common carrier shall have upon its board of directors or as its president, manager or as its purchasing or selling officer, or agent in the particular transaction, any person who is at the same time a director, manager, or purchasing or selling officer of, or who has any substantial interest in, such other corporation, form, partnership or association, unless and

except such purchases shall be made from, or such dealings shall be made with, the bidder whose bid is the most favorable to such common carrier, to be ascertained by competitive bidding under regulations to be prescribed by rule or otherwise by the Interstate Commerce Commission." The specification for competitive bids is found in the Code of Federal Regulations, Part 1010-Competitive Bids through Part 1010.7 - Carriers Subject to the Interstate Commerce Act.

In column (g), identify the company awarded the bid by including company name and address, name and title of respondent officers, directors, selling officer, purchasing officer and/or general manager that has an affiliation with the seller.

	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1							
2							
3		NONE					
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
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22							
23							
24							
25							
26							
27							
28							
29							
30							

**900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.**

1. In columns (a) and (b) enter the name and position of each of the persons named in Schedule 110 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$75,000 or more in total compensation during the year.

2. The salary per annum to be entered in column (c) is the annual rate at which an employee is paid rather than the amount actually paid for a part of a year. If the salary of an individual was increased or decreased during the year, show salary before each change as well as at close of year.

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 112 reference to this fact should be made if the aggregate compensation from all companies amounts to \$75,000 or more.

4. Report in column (d) the total amount of compensation other than annual salary paid to each listed employee during the year. This includes forms of nonmonetary compensation given which directly benefits each employee. Examples:

Fair value of property given, such as exclusive use of an automobile;

Amounts paid for membership of the employee in nonbusiness associations, private clubs, etc.;

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan; Premiums on life insurance where the respondent is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

5. Also include in column (d) all remuneration paid, directly or indirectly, in the form of securities, options, warrants, rights or other property. Furnish particulars concerning any options, warrants, or rights issued or granted during the year including prices, expiration dates and other information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by each officer, director, etc.  
(Dollars in thousands)

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
1			\$	\$
2	<b>NOT REQUIRED</b>			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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37				
38				

## 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 Minnesota

County of St. Louis

J. D. Wright

makes oath and says that he is Comptroller

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of Duluth, Missabe and Iron Range Railway Company

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

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

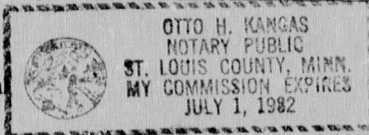
January 1, 19 81, to and including December 31, 19 81

*J. D. Wright*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 23rd day of February, 19 82

My commission expires 7-1-82

Use an  
L.S.  
impression seal



*Otto H. Kangas*  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Minnesota

County of St. Louis

M. S. Toon

makes oath and says that he is President

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of Duluth, Missabe and Iron Range Railway Company

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

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

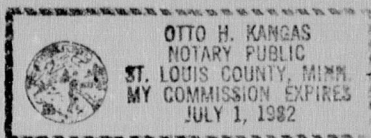
January 1, 19 81, to and including December 31, 19 81

*M. S. Toon*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 23rd day of February, 19 82

My commission expires 7-1-82

Use an  
L.S.  
impression seal



*Otto H. Kangas*  
(Signature of officer authorized to administer oaths)



## INDEX

	Page No.		Page No.
Accruals—Railway tax	79	Freight-train cars	99-100
Agreements, contracts, etc.	126	Freight car-miles	120
Amortization of Defense projects	46	Fuel consumed by motive-power units	116
Analysis of Federal Income Taxes	78	Cost	116
Application of funds—Source and	14	Funded debt (see Debt)	
Assets—		Funds—Capital	13
Other	33	Insurance	13
Balance sheet	5-8	Other reserve	13
Capital Stock	13	Sinking	13
Capital Improvements at year end	115	Gauge of track	112
Car, locomotive, and floating equipment—classification		Gasoline (see Fuel)	
of respondents	97-101	Grade crossing	123, 124
Changes in financial position	14-16	Grade separations	125
Changes in working capital	17	Guaranties and suretyships	83
Company service equipment	98	Highway motor-vehicle operations—Respondent's	105, 106
Compensating balances and short-term borrowing arrange-		Financial interest	107
ments	84	Identity of respondent	2
Compensation of officers and directors	128	Items in selected Income and Retained Earning Accounts	80
Competitive Bidding - Clayton Antitrust Act	127	Investments in Common Stocks of Affiliated Companies	25
Consumption of fuel by motive-power units	116	Investments and advances affiliated companies	21, 22
Contingent assets and liabilities	82	Other	31, 32
Contracts—		Controlled, through nonreporting subsidiaries	29, 30
Agreements, etc.	126	Railway property used in transportation service	46, 47
Credits—Other deferred	55	Road and equipment	34-36
Crossings—Grade	123, 124	Changes during year	34-36
Added and eliminated during year	123, 124	Temporary cash	19
Crossties (see Ties)		Investments, other elements	48
Debt Holdings	87-89	Leased lines—Investments made during the year in additions	
Deferred Maintenance - Tracks	114	and betterments on	34-36
Depreciation base and rates—property used in other than car-		Leases	49-53
rier operations	31, 32	Liabilities—Other	55
Road and equipment leased:		Loans and notes payable	54
From others	39	Receivable	19
Improvements to	37, 38	Locomotive equipment	97
To others	44	Electric and other	97
Owned and used	39	Consumption of fuel	116
Road and equipment leased:		Locomotive unit miles	120
From others	39	Mileage—Average of road operated	112
Improvements to	40	Changes during the year	94
To others	45	Of main tracks and weight of rail	112
Owned and used	40	Of new tracks in which rails were laid	112
Dividend appropriations	12	Of new tracks in which ties were laid	112
Elections and voting powers	3	Of road constructed and abandoned	94
Electric locomotive equipment at close of year	97	Operated at close of year	91
Enterprises—Highway motor-vehicle	107	By States and Territories	93
Equipment—Classified	97-107	Owned and not operated at close of year	91
Company service	98	Miscellaneous items in retained income accounts for the year	80
Floating	101	Miscellaneous rent income	75
Freight-train cars	99, 100	Miscellaneous rents	76
Inventory	97, 100	Motorcar car miles	120
Owned—Not in service of respondent	97, 100	Motor rail cars owned or leased	98
Passenger-train cars	98	Motor-vehicle enterprises, highway, in which respondent had	
Equipment—Leased, depreciation base and rate		an interest during year	107
From others	39	Motor vehicles, highway	105, 106
Improvements to	37, 38	Net income	10
Reserve	41, 42	Oath	129
To others	44	Officers—	
Reserve	45	Compensation of	128
Equipment—Owned, depreciation base rates	39	Operating expenses (see Expenses)	
Reserve	40	Revenues (see Revenues)	
Expenses—		Statistics (see Statistics)	
Physical property used in other than carrier	31, 32	Ordinary income	9
Railway operating	56-62	Other assets and other deferred debits	32
Extraordinary items	10	Other long-term liabilities and other deferred credits	54
Federal income taxes	78	Passenger car miles	121
Financial position—Changes in	14-16	Pick-up and delivery services	96, 97
Floating equipment	101	Private line cars loaded	121
Freight cars loaded	120	Private line cars empty	121

## INDEX—Continued

	Page No.		Page No.
Rail motor cars .....	116	Securities (see Investments) .....	
Rails .....		Separately operated properties—Profit or loss .....	77
Laid in replacement .....	111	Short-term borrowing arrangements—Compensating balances and .....	84
Charges to additions and betterments .....	111	Sinking Funds .....	13
Charges to operating expenses .....	111	Source and application of funds .....	14-16
Salvage value .....	111	Specialized service subschedule .....	69
Additional tracks, new lines, and extensions .....	112	Special funds and other investments .....	27, 28
Miles of new track in which rails were laid .....	112	Statement of changes in financial position .....	14-16
Weight of .....	112	Statistics of rail-line operations .....	112
Railway—Operating expenses .....	56-62	Stock outstanding .....	13
Operating Revenues .....	9	Changes during year .....	13
Remuneration From National Railroad Passenger Corporation .....	70-74	Consideration received for issues .....	13
Rent for leased roads and equipment .....	64	Liability for conversion .....	13
Rent Income—Miscellaneous .....	75	Number of security holders .....	3, 4
Rents Payable—Miscellaneous .....	76	Total voting power .....	3, 4
Results of Operations .....	9, 10	Value per share .....	3, 4
Retained income—Appropriated .....	12	Voting rights .....	3, 4
Unappropriated .....	11	Suretyships—Guaranties and .....	83
Miscellaneous items in account for year .....	80	Temporary cash investments .....	17
Revenues—property used in other than carrier operations .....	31	Ties laid in replacement .....	109
Freight .....	9	Charges to additions and betterments .....	109
Passenger .....	9	Charges to operating expenses .....	109
Road and equipment—Investment in .....	34-36	Salvage .....	109
Leased from others—Depreciation base and rates .....	48	Ties—Additional tracks, new lines, and extensions .....	110
Improvements to leased property .....	37, 38, 42	Ties—Miles of new tracks in which ties were laid .....	110
Reserve .....	41, 43	Number in maintained tracks .....	109
Leased to others—Depreciation base and rates .....	44	Tracks operated at close of year (switching and terminal companies) .....	91
Reserve .....	45	Miles of, at close of year, by States and Territories (switching and terminal companies) .....	91
Owned—Depreciation base and rates .....	39	Track and traffic conditions .....	108
Reserve .....	40	Transfers from Government authorities .....	12
Used—Depreciation base and rates .....	34	Train Hours .....	121
Reserve .....	40	Train Miles .....	120
Road—Mileage Operated at close of year .....	93	Tons of freight .....	122
By states and Territories .....	93	Ton miles of freight .....	122
Road—Owned and not operated at close of year .....	102	TOFC/COFC number of revenues trailers & containers loaded & unloaded .....	122
Roadway and Equipment—Deferred maintenance at year end .....	112		
Ties withdrawn .....	109		