

RC-114900 GRAND TRUNK WESTERN

1983

1 OF 3



RC 114900

R-1

# annual report

ORIGINAL

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3120-0029  
EXPIRES 3-31-84

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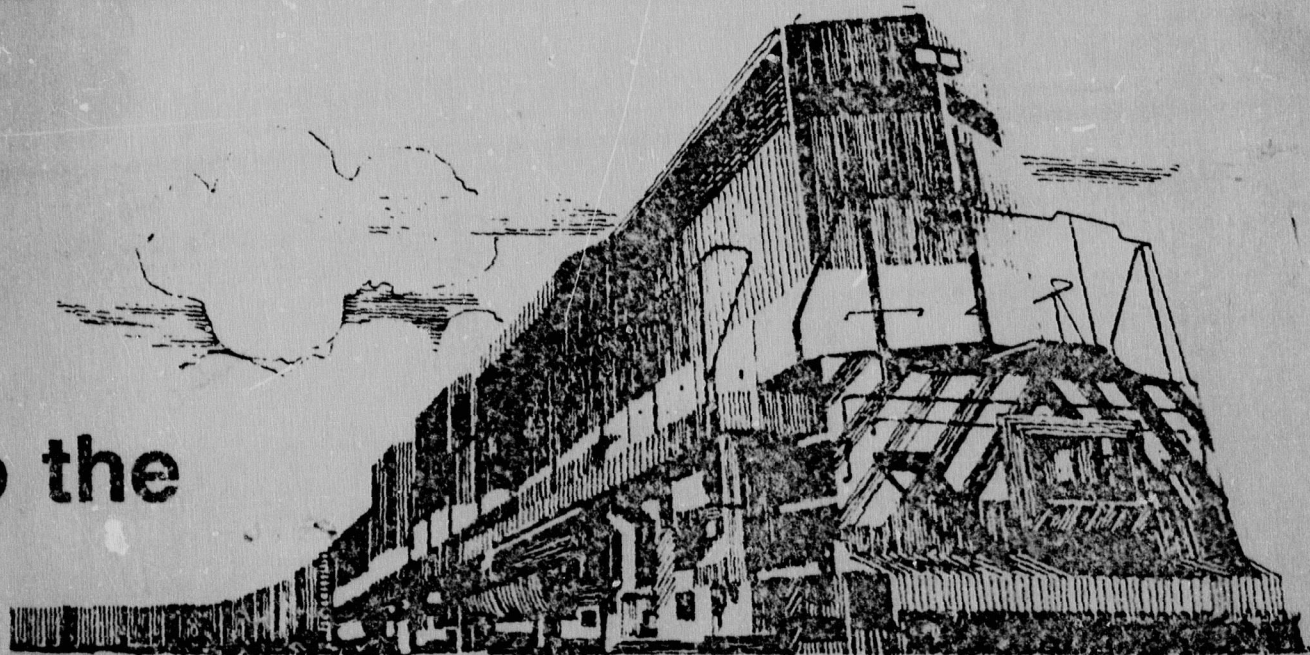
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GRAND TRUNK WESTERN RAILROAD COMPANY  
131 W. LAFAYETTE BOULEVARD  
DETROIT  
MICHIGAN 48226

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, 1983

# ANNUAL REPORT

OF

GRAND TRUNK WESTERN RAILROAD COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1983

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

(Name) T. P. Walker (Title) Manager Corporate Accounting

(Telephone number) (313) 962-2260, Ext. 321  
(Area code) (Telephone number)

(Office address) 131 W. Lafayette Boulevard, Detroit, Michigan 48226  
(Street and number, city, State, and ZIP code)



## SPECIAL NOTICE

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

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

Docket No. 36988

Title: Alternative Methods of Accounting for Railroad Track  
Structures

Decision Date 1/26/83

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

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

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

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

Schedules 720, 721, 723, 726, 728

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

### SPECIAL NOTICE

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

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

### ESTIMATE OF REPORTING BURDEN

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

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

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

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

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

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

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

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



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## 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
		N O N E



**B. IDENTITY OF RESPONDENT**

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

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

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

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

1. Exact name of common carrier making this report Grand Trunk Western Railroad Company
2. Date of incorporation Consolidated Agmt. May 9, 1928, Eff. Nov. 1, 1928, Amended Agmt. October 16, 1929.
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 Incorporated in states of Michigan and Indiana.  
Michigan: Section 8263 Compiled Laws of 1915 as amended by Act 366, P.A. 1927.  
Indiana: Acts of 1853, Page 105, as amended by Acts of 1897, Page 283 and Acts of 1893, Page 181, being Section 13192 and 13198 of Burnes Annotated Indiana Statutes of 1926.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars Not Applicable

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

☐ Two copies are attached to this report.

☒ Two copies will be submitted 5-15-84  
 (date)

☐ No annual report to stockholders is prepared.

# C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ NPV 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 Not closed.

7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 800,000 votes, as of December 31, 1983 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. 14 stockholders.

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

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stocks			
				Common	PREFERRED		
	(a)	(b)	(c)	(d)	Second (e)	First (f)	
1	Grand Trunk Corporation	Portland, ME	799,987	799,987	None	None	
2	J. H. Burdakin	Detroit, MI	1	1	"	"	2
3	Basil Cole	Washington, D.C.	1	1	"	"	3
4	W. H. Cramer	Detroit, MI	1	1	"	"	4
5	J. S. Hinds	Sudbury, Ontario	1	1	"	"	5
6	D. Int-Hout, Jr.	Battle Creek, MI	1	1	"	"	6
7	V. G. Istock	Detroit, MI	1	1	"	"	7
8	R. E. Lawless	Montreal, Quebec	1	1	"	"	8
9	J. M. LeClair	Montreal, Quebec	1	1	"	"	9
10	J. H. McNeal, Jr.	Detroit, MI	1	1	"	"	10
11	F. D. Rosebrugh	Scarborough, Ont	1	1	"	"	11
12	W. K. Smith	Minneapolis, MN	1	1	"	"	12
13	P. E. Tatro	Detroit, MI	1	1	"	"	13
14	P. M. Turner	Muskegon, MI	1	1	"	"	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30



## C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 800,000  
votes cast.
11. Give the date of such meeting. June 14, 1983
12. Give the place of such meeting. Detroit, Michigan

## NOTES AND REMARKS

N O N E

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash	(159)	(582)	1
2		702	Temporary Cash Investments	3,000		2
3		703	Special Deposits	-		3
<b>Accounts Receivable</b>						
4		704	- Loan and Notes			4
5		705	- Interline and Other Balances	1,437		5
6		706	- Customers	21,982	20,205	6
7		707	- Other	7,277	7,202	7
8		709, 708	- Accrued Accounts Receivables	45,412	46,651	8
9		708.5	- Receivables from Affiliated Companies			9
10		709.5	- Less: Allowance for Uncollectible Accounts	(2,025)	(1,747)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	252	264	11
12		712	Materials and Supplies	12,494	14,434	12
13		713	Other Current Assets	285	118	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>89,955</b>	<b>86,545</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	553	3,517	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	47,985	49,027	16
17		722, 723	Other Investments and Advances	204	1,551	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	806	1,342	19
20		739, 741	Other Assets	2,578	2,836	20
21		743	Other Deferred Debits	1,655	990	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>53,781</b>	<b>59,263</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedules 330 and 330A)	248,738	233,524	24
25	*		Equipment	180,294	181,908	25
26			Unallocated Items	3,364	14,662	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	144,929	140,746	27
28			Net Road and Equipment	287,467	289,348	28
29	*		<b>TOTAL ASSETS</b>	<b>431,203</b>	<b>435,156</b>	<b>29</b>

**NOTES AND REMARKS**

GTW's investments in unconsolidated affiliated companies are accounted for on the equity method. These companies are listed on Schedule 310A, Page 26. Specific note should be made that Detroit, Toledo and Ironton Railroad Company was merged into GTW effective December 31, 1983. GTW has elected to report the Detroit, Toledo and Ironton Railroad Company on the equity method versus consolidation and, accordingly, a separate Form R-1 is submitted by DTI. The prescribed regulatory accounting has been followed in this report.



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

Line No.	Cross Check	Account	Title (4)	Balance at close of year (b)	Balance at begin- ning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable		20,000	30
31		752	Accounts Payable; Interline and Other Balances	1,403	36	31
32		753	Audited Accounts and Wages	5,180	4,575	31
33		754	Other Accounts Payable	2,839	2,360	33
34		755, 756	Interest and Dividends Payable	1,676	1,902	34
35		757	Payables to Affiliated Companies			35
36		759	Accrued Accounts Payable	54,650	45,324	36
37		760, 761, 761.5, 762	Taxes Accrued	2,228	2,882	37
38		763	Other Current Liabilities	25,116	18,103	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	7,141	5,971	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>100,233</b>	<b>101,153</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	26	52	41
42		766	Equipment Obligations	43,776	50,891	42
43		766.5	Capitalized Lease Obligations			43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	47,514	20,439	45
46		770.1, 770.2	Unamortized Debt Premium			46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities	9,904	10,064	48
49		786	Accumulated Deferred Income Tax Credits	487	-	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	7,628	13,904	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>109,335</b>	<b>95,350</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Capital Stock: (Schedule 230)	20,000	20,000	52
53			Common Stock	20,000	20,000	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	200,186	197,744	56
<b>Retained Earnings:</b>						
57		797	Appropriated			57
58		798	Unappropriated (Schedule 220)	1,449	20,909	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	221,635	238,653	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>431,203</b>	<b>435,156</b>	<b>62</b>

**NOTES AND REMARKS**

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

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ 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 \$ 92,103

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 Below

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund At January 1, 1982, the most recent valuation date of the plan \$ (830)

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

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

If funding is by trust agreement, list trustee(s) National Bank of Detroit, The Northern Trust Company  
of Chicago

Date of trust agreement or latest amendment 12-17-1975 and 7-31-1981

If respondent is affiliated in any way with the trustee(s), explain affiliation: No Affiliation

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement  
GTW RR Co., CV Rwy, Inc., DWP Rwy Co., CN Rwy Co. (U.S. empl. only);  
allocated actuarially

(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 X No      If yes, who determines how stock is voted? Trustee determines how 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 \$ None

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

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

**Explanation to question 3(a):**

Current service costs are accrued and funded on a current basis. Prior service costs and past experience losses are being amortized and funded over 40 and 15 years, respectively, from the dates such amounts were determined. Gains due to changes in actuarial assumptions and plan amendments are being amortized over 30 years.

Continued on following page



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

## (a) Changes in Valuation Accounts

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

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

	Gains	Losses
Current	\$ <u>None</u>	\$ <u>None</u>
Noncurrent	<u>None</u>	<u>None</u>

(c) A net unrealized gain (loss) of \$ None 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: 12 / 31/83 (date) Balance sheet date of reported year unless specified as previous year.

## NOTES AND REMARKS

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

Line No.	Description	1979	1980	1981	1982	Line No.
1	Original Railway Operating Expenses	\$ 210,651	\$ 198,946	\$ 230,219	\$ 245,840	1
	Adjustments:					
2	- Retirement Costs Expensed	2,673	7,067	8,627	3,559	2
3	- Maintenance Expense Capitalized					3
4	+ Track Depreciation Expense	2,433	2,641	2,875	3,258	4
5	Revised Railway Operating Expenses Under Depreciation Accounting	210,411	194,520	224,467	246,004	5
6	Revised Net Revenue From Railway Operations	2,774	162	10,198	(10,251)	6
7	Adjustment for Deferred Income Taxes	1,089	1,399	4,291	2,849	7
8	Revised Net Income (Loss)	3,863	1,561	14,489	(13,100)	8
9	Revised Net Railway Operating Income	5,035	3,003	10,337	2,360	9

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

10	Original Retained Earnings 12/31/____	18,664	17,627	26,210	1,072	10
11	Adjustment to Restate Property Prior To 1/1/79	(219)	(2,408)	2,914	8,377	11
12	Restated Retained Earnings	18,445	15,219	29,124	9,449	12
	Adjustments:					
13	+ Retirement Costs Expensed	2,673	7,067	8,627	3,559	13
14	+ Maintenance Expense					14
15	- Track Depreciation Expense	(2,433)	(2,641)	(2,875)	(3,258)	15
16	Adjustment for Deferred Income Taxes	(1,377)	1,948	763	10,241	16
17	Revised Retained Earnings 12/31/____	17,308	21,593	35,639	19,991	17

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

18	Original Road and Equipment	305,330	329,274	353,587	357,131	18
19	Adjustment	55,296	63,153	71,070	72,963	19
20	Revised Road and Equipment	360,626	392,427	424,657	430,094	20
21	Original Accumulated Depreciation and Amortization	69,978	74,800	78,729	79,271	21
22	Adjustment	54,458	57,889	60,109	61,475	22
23	Revised Accumulated Depreciation and Amortization	124,436	132,689	138,838	140,746	23
24	Original Net Road and Equipment	235,352	254,474	274,858	277,860	24
25	Adjustment	838	5,264	10,961	11,488	25
26	Revised Net Road and Equipment	236,190	259,738	285,819	289,348	26



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

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

Line No.	Cross Check	Name of Railway Operating Expense Account  (a)	Freight					Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	
1		Ties Running (12)						1
2		1979						2
3		1980						3
4		1981						4
5		1982						5
6		Ties Switching (13)						6
7		1979						7
8		1980						8
9		1981						9
10		1982						10
11		Rail and Other Track Material Running (14)						11
12		1979						12
13		1980						13
14		1981						14
15		1982						15
16		Rail and Other Track Material Switching (15)						16
17		1979						17
18		1980						18
19		1981						19
20		1982						20
21		Ballast Running (16)						21
22		1979						22
23		1980						23
24		1981						24
25		1982						25
26		Ballast Switching (17)						26
27		1979						27
28		1980						28
29		1981						29
30		1982						30

Road Initials: GTW

Year 19 83

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

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

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



## 210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12.

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

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

### 5. Cross-checks

#### Schedule 210

Line 15, column (b)  
Line 49 plus 50 plus 51, column (b)  
Line 52, column (b)

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

#### Schedule 210

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

#### Schedule 410

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	215,440	222,656	215,440		1
2		(102) Passenger					2
3		(103) Passenger-Related	1,808	1,826		1,808	3
4		(104) Switching	4,216	4,312	4,216		4
5		(105) Water Transfers					5
6		(106) Demurrage	2,091	5,097	2,091		6
7		(110) Incidental	3,130	1,343	3,130		7
8		(121) Joint Facility-Credit					8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	226,685	235,234	224,877	1,808	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	583	519	583	1,808	12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	227,268	235,753	225,460	1,808	13
14	*	(531) Railway operating expenses	238,612	246,004	237,045	1,567	14
15	*	<b>Net revenue from railway operations</b>	(11,344)	(10,251)	(11,585)	241	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations					16
17		(510) Miscellaneous rent income	927	1,107			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)					19
20		(514) Interest Income	166	590			20
21		(516) Income from sinking and other funds					21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	1,392	2,567			24
25		Income from affiliated companies					25
26		(513) Dividends (equity method)					26
27		Equity in undistributed earnings (losses)	(6,355)	(11,897)			27
28		<b>TOTAL OTHER INCOME (lines 16-26)</b>	(3,870)	(7,633)			28
29		<b>TOTAL INCOME (lines 15, 27)</b>	(15,214)	(17,884)			29
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	471	29			29
30		(535) Taxes on property used in other than carrier operations					30
31		(543) Miscellaneous rent expense	3	4			31
32		(544) Miscellaneous taxes	122	183			32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	377	1,141			36
37		(553) Uncollectible accounts					37
38		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)</b>	973	1,357			38
39		<b>Income available for fixed charges Lines 28, 38)</b>	(16,187)	(19,241)			39

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
<b>FIXED CHARGES</b>					
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	6,123	6,470	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	156		42
43		(548) Amortization of discount on funded debt			43
44		<b>TOTAL FIXED CHARGES (lines 40-43)</b>	6,279	6,470	44
45		Income after fixed charges (lines 39, 44)	(22,466)	(25,711)	45
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	(22,466)	(25,711)	48
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(2,393)	(12,611)	49
50	*	State income taxes	(613)		50
51	*	Other income taxes			51
52	*	(557) Provision for deferred taxes			52
53		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)</b>	(3,006)	(12,611)	53
54	*	Income from continuing operations	9,460	(13,100)	54
<b>DISCONTINUED OPERATIONS</b>					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			56
57		Income before extraordinary items	(19,460)	(13,100)	56
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		<b>TOTAL EXTRAORDINARY ITEMS (lines 58-60)</b>			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )			62
63	*	Net income (Loss)	(19,460)	(13,100)	63
<b>Reconciliation of net railway operating income (NROI)</b>					
64	*	Net revenues from railway operations	(11,344)	(10,251)	64
65	*	(556) Income taxes on ordinary income ( - )	(3,006)	12,611	65
66	*	(557) Provision for deferred income taxes ( - )			66
67		Income from lease of road and equipment ( + )			67
68		Rent for leased roads and equipment ( + )			68
69		Net railway operating income (loss)	(8,338)	2,360	69



## NOTES AND REMARKS FOR SCHEDULES 210 and 220

Schedule 210 amounts for the preceding year have been restated to reflect conversion from betterment accounting to depreciation accounting. Accordingly, retained earnings at the beginning of the year Schedule 220 have been restated to reflect these changes.

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

1. Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.
2. All contra entries hereunder should be shown in parentheses.
3. Show under "Remarks" the amount of assigned Federal income tax consequences for accounts 606 and 616.
4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.
5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 62, column (b), Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item (a)	Retained earnings - Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances of beginning of year	25,914	\$ (5,005)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income			3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)			5
6		<b>TOTAL</b>			6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income	13,105	6,355	7
8		(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock			11
12		Preferred stock <sup>1</sup>			12
13		<b>TOTAL</b>	13,105	(6,365)	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(13,105)	(11,360)	14
15		Balances at close of year (Lines 1, 2 and 14)	12,809	(11,360)	15
16		Balances from line 15(c)	(11,360)	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	1,449	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of Year \$ _____			21
		<b>REMARKS</b>			
22		Amount of assigned Federal income tax consequences: Account 606	None	N/A	22
23		Account 616	None	N/A	23

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



## 230. CAPITAL STOCK

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

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common	N. P. V.	1,500,000	800,000		800,000	20,000		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		1,500,000	800,000		800,000	20,000		10

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

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

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

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

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

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

## 1. Cross-checks

Schedule 240

Schedule 210

Line 1, column B = Line 54, column B

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>SOURCES OF WORKING CAPITAL</b>			
1	*	Working capital provided by operations: Income (loss) from continuing operations	(19,460)	(13,100)	1
2		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital: Loss (gain) on sale or disposal of tangible property			2
3		Depreciation and amortization expenses	10,503	11,718	3
4		Net increase (decrease) in deferred income taxes			4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year			5
6		Net increase (decrease) in noncurrent portion of estimated liabilities 1983 1982			6
7		Other (specify): Contribution to capital 2,442 -			7
8		Investments in unconsolidated affiliates 1,042 (5,536)			8
9		Other assets/deferred credits 3,904 (2,590)			9
10		Other liabilities/deferred credits (5,949) (95)			10
11		Other property 536 (220)	1,975	(8,441)	11
12		<b>TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS</b>	<b>(6,982)</b>	<b>(9,823)</b>	<b>12</b>
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14		<b>TOTAL WORKING CAPITAL FROM OPERATIONS</b>	<b>(6,982)</b>	<b>(9,823)</b>	<b>14</b>
15		Working capital from sources other than operating: Proceeds from issuance of long-term liabilities	27,075	2,770	15
16		Proceeds from sale/disposition of carrier operating property	(1,579)	245	16
17		Proceeds from sale/disposition of other tangible property			17
18		Proceeds from sale/repayment of investments advances			18
19		Net decrease in sinking and other special funds			19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22					22
23					23
24					24
25					25
26		<b>TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING</b>	<b>25,496</b>	<b>3,015</b>	<b>26</b>
27		<b>TOTAL SOURCES OF WORKING CAPITAL</b>	<b>18,514</b>	<b>6,808</b>	<b>27</b>



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

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>APPLICATION OF WORKING CAPITAL</b>			
28		Amount paid to acquire/retire long-term liabilities	7,141	1,828	28
29		Cash dividends declared			29
30		Purchase price of carrier operating property	7,043	15,492	30
31		Purchase price of other tangible property			31
32		Purchase price of long-term investment and advances			32
33		Net increase in sinking or other special funds			33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44		<b>TOTAL APPLICATION OF WORKING CAPITAL</b>	14,184	17,320	44
45		Net increase (decrease) in working capital	<del>4,330</del>	<del>(24,128)</del>	45

**NOTES AND REMARKS**

(10 512)

**241. CHANGES IN WORKING CAPITAL**

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

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)	Line No.
1	Cash and temporary investments	2,841	(582)	3,423	1
2	Net receivables	74,083	72,311	1,772	2
3	Prepayments	252	264	(12)	3
4	Materials and supplies	12,494	14,434	(1,940)	4
5	Other current assets not included above	285	118	167	5
6	Notes payable and matured obligations	-	20,000	(20,000)	6
7	Accounts payable	58,892	47,720	11,172	7
8	Current equipment obligations and other debt	7,141	5,971	1,170	8
9	Other current liabilities not included above	34,200	27,462	6,738	9
10	Net increase (decrease) in working capital	(10,278)	(14,608)	4,330	10

**NOTES AND REMARKS**



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

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

Line No.	Item (a)	Source	Amount (b)	Line No.
	<b>CURRENT OPERATING ASSETS</b>			
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	1,437	1
2	Customers (706)	Schedule 200, line 6, column b	21,982	2
3	Other (707)	Note A	7,277	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	30,696	4
	<b>OPERATING REVENUE</b>			
5	Railway Operating Revenue	Schedule 210, line 13, column b	227,268	5
6	Rent Income	Note B	41,990	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	269,258	7
8	Average Daily Operating Revenues	Line 7 + 360 days	747.94	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 + line 8	41.04	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	56.04	10
	<b>CURRENT OPERATING LIABILITIES</b>			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	1,403	11
12	Audited Accounts and Wages Payable (753)	Note A	5,180	12
13	Accounts Payable—Other (754)	Note A	2,839	13
14	Other Taxes Accrued (761.5)	Note A	2,228	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	11,650	15
	<b>OPERATING EXPENSES</b>			
16	Railway Operating Expenses	Schedule 210, line 14, column b	238,612	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	10,465	17
18	Cash Related Operating Expenses	line 16 + line 6 - line 17	270,110	18
19	Average Daily Expenditures	line 18 + 360 days	750.31	19
20	Days of Operating Expenses in Current Operating Liabilities	line 15 + line 19	15.53	20
21	Days of Working Capital Required	line 10 - line 20 (Note C)	40.51	21
22	Cash Working Capital Required	<del>line 22 x line 19</del> L 21 x L 19	30,395	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	2,841	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	2,841	24
	<b>MATERIALS AND SUPPLIES</b>			
25	Total Material and Supplies (712)	Note A	12,494	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	168	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	12,326	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	15,167	28

Notes: (A) Use common carrier portion only. Common carrier refers to railway transportation service.

(B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.

(C) If result is negative, use zero.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Schedule 310, Page 22 - Particulars of Joint Control

Belt Railway Company of Chicago

Capital Stock Outstanding	\$3,120
Atchison, Topeka & Santa Fe Railway Co.	8.33%
Illinois Central Gulf Railroad Company	8.33%
Burlington Northern Incorporated	8.33%
Conrail	16.66%
Chesapeake & Ohio Railway Company	8.33%
Missouri Pacific Railroad Company	8.33%
Seaboard System Railroad Inc.	16.66%
Grand Trunk Western Railroad Company	8.33%
Norfolk & Western Railway Company	8.33%
Soo Line Railroad Company	8.33%

Chicago and Western Indiana Railroad Company

Capital Stock Outstanding	\$5,000
Missouri Pacific Railroad Company	20%
Seaboard System Railroad Inc.	20%
Conrail	20%
Grand Trunk Western Railroad Company	20%
Norfolk & Western Railway Company	20%



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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Schedule 310, Page 22 - Particulars of Joint Control

Belt Railway Company of Chicago

Capital Stock Outstanding	\$3,120	
Atchison, Topeka & Santa Fe Railway Co.	8.33%	
Illinois Central Gulf Railroad Company	8.33%	
Burlington Northern Incorporated	8.33%	
Conrail	16.66%	
Chesapeake & Ohio Railway Company	8.33%	
Missouri Pacific Railroad Company	8.33%	
Seaboard System Railroad Inc.	16.66%	
Grand Trunk Western Railroad Company	8.33%	
Norfolk & Western Railway Company	8.33%	
Soo Line Railroad Company	8.33%	

Chicago and Western Indiana Railroad Company

Capital Stock Outstanding	\$5,000	
Missouri Pacific Railroad Company	20%	
Seaboard System Railroad Inc.	20%	
Conrail	20%	
Grand Trunk Western Railroad Company	20%	
Norfolk & Western Railway Company	20%	

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Belt Railway Company of Chicago - Capital Stock	8.33%	1
2	721	A-1	VII	Chicago & Western Indiana Railroad Co. - Capital Stock	20.00%	2
3	721	A-1	VII	Detroit, Toledo & Ironton Railroad Co. - Capital Stock	100.00%	3
4				Total		4
5	721	E-1	VII	Belt Railway Company of Chicago	8.33%	5
6	721	E-1	VII	Chicago & Western Indiana Railroad Company	20.00%	6
7	721	E-1	VII	Detroit, Toledo & Ironton Railroad Company	100.00%	7
8				Total		8
9				Subtotal Lines 4 and 8		9
10				Undistributed Earnings Page 24		10
11				Total Account 721		11
12						12
13						13
14						14
15				For particulars of joint control see Page 21.		15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40



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

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	240			240				1
2	1,000			1,000				2
3	23,097			23,097				3
4	24,337			24,337				4
5	380	18	336*	62				5
6	4,587		410*	4,177				6
7	24,728	6,041		30,769				7
8	29,695	6,059	746	35,008				8
9	54,032	6,059	746	59,345				9
10	(5,003)		6,355	(11,360)				10
11	49,027	6,059	7,101	47,985				11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28	*Pass through of frozen base amortization.							28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9				NONE		9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40



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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14				NONE				14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

**310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES**  
(Dollars in Thousands)

*Undistributed Earnings From Certain Investments in Affiliated Companies*

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

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
Carriers: (List specifics for each company)								
1	Chicago & Western Indiana Railroad Company	626		43			669	1
2	Detroit, Toledo & Ironton Railroad Company	(5,631)		(6,398)			(12,029)	2
3		(5,005)		(6,355)			(11,360)	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
Noncarrier (List specifics for each company)								
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27



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

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

## NOTES AND REMARKS

N O N E

### 330. ROAD AND EQUIPMENT PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	14,977			1
2		(3) Grading	16,269			2
3		(4) Other right-of-way expenditures	176			3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	8,952			5
6		(7) Elevated structures				6
7		(8) Ties	50,359			7
8		(9) Rail and other track material	69,430			8
9		(11) Ballast	10,189			9
10		(13) Fences, snowsheds, and signs	683			10
11		(16) Station and office buildings	14,320			11
12		(17) Roadway buildings	790			12
13		(18) Water stations	177			13
14		(19) Fuel stations	490			14
15		(20) Shops and enginehouses	8,504			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	4,789			19
20		(26) Communication systems	2,577			20
21		(27) Signals and interlockers	15,004			21
22		(29) Power plants	130			22
23		(31) Power-transmission systems	610			23
24		(35) Miscellaneous structures	67			24
25		(37) Roadway machines	4,101			25
26		(39) Public improvements - Construction	6,005			26
27		(44) Shop machinery	4,359			27
28		(45) Power-plant machinery	392			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	233,350			30
31		(52) Locomotives	37,761			31
32		(53) Freight-train cars	138,318			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	2,772			36
37		(58) Miscellaneous equipment	3,057			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	181,908			38
39		(76) Interest during construction	2,887			39
40		TOTAL	418,145	2,887		40
41		(80) Other elements of investment				41
42		(90) Construction in progress	11,775			42
43		GRAND TOTAL	429,920			43



### 330. ROAD AND EQUIPMENT PROPERTY - Continued

(Dollars in Thousands)

Line No.	Cross Check	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		15	(471)	486	2 15,463	1
2		3,317	12	3,305	3 19,574	2
3			1	(1)	4 175	3
4					5	4
5		7	33	(26)	6 8,926	5
6					7	6
7		2,265	235	2,030	8 52,389	7
8		4,037	84	3,953	9 73,383	8
9		1,549	168	1,381	11 11,570	9
10			1	(1)	13 682	10
11		1,586	52	1,534	16 15,854	11
12		206	2	204	17 994	12
13					18 177	13
14		132		132	19 622	14
15		82	5	77	20 8,581	15
16					22	16
17					23	17
18					24	18
19		609		609	25 5,398	19
20		582	11	571	26 3,148	20
21		989	12	977	27 15,981	21
22					28 130	22
23					29 610	23
24					30 67	24
25		111	18	93	31 4,194	25
26		36	12	24	32 6,029	26
27			127	(127)	33 4,232	27
28					34 392	28
29						29
30		15,523	302	15,221	248,571	30
31		609	2,117	(1,508)	52 36,253	31
32		1,948	2,229	(281)	53 138,037	32
33						33
34						34
35						35
36		(16)	55	(71)	2 701	36
37		274	28	246	58 3,303	37
38		2,815	4,429	(1,614)	180,294	38
39		-	3	(3)	2,884	39
40		1,833	4,734	13,604 (3)	2,084 43,749	40
41	*					41
42		(11,296)		(11,296)	479	42
43		7,042	4,734	2,308	432,228	43
44						44
45						45
46						46
47						47
48						48

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes				1
2		(3) Grading				2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts				5
6		(7) Elevated structures				6
7		(8) Ties				7
8		(9) Rail and other track material				8
9		(11) Ballast		NOT APPLICABLE		9
10		(13) Fences, snowsheds, and signs		BECAUSE OF		10
11		(16) Station and office buildings		5% LIMITATION		11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses				15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems				20
21		(27) Signals and interlockers				21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction				26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD				30
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		TOTAL EXPENDITURES FOR EQUIPMENT				38
39		(76) Interest during construction				39
40		TOTAL				40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL				43



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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14		NOT APPLICABLE BECAUSE OF 5% LIMITATION.				14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41	*					41
42						42
43						43
44						44
45						45
46						46
47						47
48						48

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

(Dollars in Thousands)

1. Show in columns (b) and (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (e) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 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 not included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

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

less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
		ROAD						
1	(3) Grading	16,269	19,573	20				1
2	(4) Other, right-of-way expenditures	176	175	2.00				2
3	(5) Tunnels and subways							3
4	(6) Bridges, trestles, and culverts	8,952	8,926	1.61				4
5	(7) Elevated structures							5
6	(8) Ties	50,359	52,389	2.64				6
7	(9) Rail and other track material	69,430	73,383	4.65				7
8	(11) Ballast	10,189	11,570	2.49				8
9	(13) Fences, snow sheds, and signs	683	682	2.00				9
10	(16) Station and office buildings	14,320	15,854	5.42				10
11	(17) Roadway buildings	790	994	1.96				11
12	(18) Water stations	177	177	2.94				12
13	(19) Fuel stations	490	622	3.43				13
14	(20) Shops and enginehouses	8,504	8,581	1.90				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks							16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	4,789	5,398	4.08				18
19	(26) Communication systems	2,577	3,148	1.88				19
20	(27) Signals and interlockers	15,004	15,981	1.90				20
21	(29) Power plants	130	130	1.89				21
22	(31) Power-transmission systems	610	610	2.04				22
23	(35) Miscellaneous structures	67	67	3.27				23
24	(37) Roadway machines	4,101	4,194	3.60				24
25	(39) Public improvements—Construction	5,096	5,106	1.25				25
26	(44) Shop machinery	4,359	4,232	2.26				26
27	(45) Power-plant machinery	392	392	2.71				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	217,464	232,184					30
	EQUIPMENT							
31	(52) Locomotives	37,761	36,253	3.73				31
32	(53) Freight-train cars	130,920	132,973	2.40				32
33	(54) Passenger-train cars							33
34	(53) Special Equipment	7,398	5,063	5.38				34
35	(56) Floating equipment							35
36	(57) Work equipment	2,772	2,702	2.87				36
37	(58) Miscellaneous equipment	3,057	3,303	14.04				37
38	TOTAL EQUIPMENT	181,908	180,294					38
39	GRAND TOTAL	399,372	412,478					39



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

(Dollars in Thousands)

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

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

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

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 35.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	8,220	288				8,508	1
2		(4) Other, right-of-way expenditures	52	3		1		54	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	3,731	144		32		3,843	4
5		(7) Elevated structures							5
6		(8) Ties	17,338	1,333		225		18,446	6
7		(9) Rail and other track material	32,394	1,717		2		34,109	7
8		(11) Ballast	4,771	267		167		4,871	8
9		(13) Fences, snow sheds, and signs	775	-		1		774	9
10		(16) Station and office buildings	3,465	823		50		4,238	10
11		(17) Roadway buildings	122	19		2		139	11
12		(18) Water stations	(126)	5				(121)	12
13		(19) Fuel stations	36	21				57	13
14		(20) Shops and enginehouses	1,371	163		36		1,498	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	969	216				1,185	18
19		(26) Communication systems	466	55		11		510	19
20		(27) Signals and interlockers	5,156	263		11		5,408	20
21		(29) Power plants	(19)	3				(16)	21
22		(31) Power-transmission systems	344	12				356	22
23		(35) Miscellaneous structures	(4)	2				(2)	23
24		(37) Roadway machines	2,164	149		18		2,295	24
25		(39) Public improvements—Construction	1,421	64		12		1,473	25
26		(44) Shop machinery*	606	98		127		577	26
27		(45) Power-plant machinery*	111	11				122	27
28		All other road accounts							28
29		Amortization (Adjustments)	112	57				169	29
30		TOTAL ROAD	83,475	5,713		695		88,493	30
		EQUIPMENT							
31		(52) Locomotives	22,808	1,413		2,059		22,162	31
32		(53) Freight-train cars	34,343	3,566		3,756		34,153	32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment	872	79		68		883	36
37		(58) Miscellaneous equipment	1,001	472		26		1,447	37
38		Amortization Adjustments	(1,560)	(780)				(2,341)	38
39		TOTAL EQUIPMENT	57,464	4,750		5,909		56,304	39
40		GRAND TOTAL	140,939	10,463		6,604		144,727	40

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

### 339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs		NOT APPLICABLE BECAUSE OF 5% LIMITATION.					9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		<b>TOTAL EQUIPMENT</b>							39
40		<b>GRAND TOTAL</b>							40

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



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

(Dollars in Thousands)

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>			%	
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses		NOT APPLICABLE BECAUSE		14
15	(22) Storage warehouses		OF 5% LIMITATION.		15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	<b>TOTAL EQUIPMENT</b>				39
40	<b>GRAND TOTAL</b>				40

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

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs			NOT APPLICABLE BECAUSE OF 5% LIMITATION.				9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		<b>TOTAL EQUIPMENT</b>							37
38		<b>GRAND TOTAL</b>							38

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



NOTES AND REMARKS FOR SCHEDULE 342

N O N E

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

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 37 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.

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

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

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



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

(Dollars in Thousands)

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.
2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).
3. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in columns (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."
4. Disclosures in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased to others represents less than 5% of total road owned or total equipment owned, respectively.

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

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

(Dollars in Thousands)

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

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

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

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

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1	R	Grand Trunk Western Railroad Company	950	431,794	137,501	1
2	P	Chicago & Western Indiana Railroad Company		15	85	2
3	L	Chicago Kalamazoo & Saginaw Railroad Co.		124	13	3
4	O	Leased from individuals & companies				4
5		Lease value \$475		475	30	5
6		Capitalized Annual Rental @ 6%		55		6
7				432,463	137,629	7
8						8
9		Deductions:				9
10		Leased to Terminal Railway Co. (I.H.B.				10
11		Land)		162		11
12		Leased to Chesapeake & Ohio Railway		4		12
13	R	Leased to others (based on capitalization				13
14		of annual rate 6%)		15,295		14
15				15,461		15
16						16
17		Line 2: Column (d) - Value furnished by				17
18		lessor in accordance with letter of				18
19		W.H.S. Stevens, Director, Bureau of				19
20		Transportation, Economics and				20
21		Statistics, I.C.C. 10-29-54				21
22						22
23		Line 11: Value based on capitalization				23
24		of annual rental of land @ 6%				24
25						25
26		Line 12: Agreement valuation of				26
27		exclusive property				27
28						28
29		Line 14: Depreciation of investment of				29
30		\$15,294 included in amount on line 1				30
31		Column (d) and not separable TOTAL	950	447,924	137,629	31



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

(By Property Accounts)

(Dollars in Thousands)

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

2. The amounts for respondent and for each group or class of companies and properties on line 43 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 35 methods of estimating value of property of non-carriers or property of other carriers.

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

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	15,463	5	15		1
2		(3) Grading	19,574	11			2
3		(4) Other, right-of-way expenditures	175	21			3
4		(5) Tunnels and subways					4
5		(6) Bridges, trestles, and culverts	8,926	2			5
6		(7) Elevated structures					6
7		(8) Ties	52,389	15			7
8		(9) Rail and other track material	73,383	20			8
9		(11) Ballast	11,570	3			9
10		(13) Fences, snow sheds, and signs	682	18			10
11		(16) Station and office buildings	15,854	19			11
12		(17) Roadway buildings	994	5			12
13		(18) Water stations	177	1			13
14		(19) Fuel stations	622				14
15		(20) Shops and enginehouses	8,581				15
16		(22) Storage warehouses					16
17		(23) Wharves and docks					17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	5,398				19
20		(26) Communication systems	3,148				20
21		(27) Signals and interlockers	15,981				21
22		(29) Power plants	130				22
23		(31) Power-transmission systems	610				23
24		(35) Miscellaneous structures	67				24
25		(37) Roadway machines	4,194				25
26		(39) Public improvements—Construction	6,029				26
27		(44) Shop machinery	4,232				27
28		(45) Power-plant machinery	392				28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		Total expenditures for road	248,571	120	15		31
32		(52) Locomotives	36,253				32
33		(53) Freight-train cars	138,037				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment					36
37		(57) Work equipment	2,701				37
38		(58) Miscellaneous equipment	3,303				38
39		Total expenditures for equipment	180,294				39
40		(76) Interest during construction	2,884	3			40
41		(80) Other elements of investment		1			41
42		(90) Construction work in progress	479				42
43		GRAND TOTAL	432,228	124	15		43

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

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

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

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

**B. Definitions**

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

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

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

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

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

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

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



### 361. CAPITALIZED CAPITAL LEASES

(Dollars in Thousands)

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

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

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)	Line No.
1	Lease payments	257	257	257	257	257	257	1,542	1
	Less executory costs								
2	- Taxes								2
3	- Maintenance								3
4	- Insurance								4
5	- Other								5
6	TOTAL EXECUTORY COSTS (2-5)								6
7	Minimum lease payments (1, 6)	257	257	257	257	257	257	1,542	7
8	Less amount representing interest	142	125	105	82	56	25	535	8
9	Present value of minimum lease payments (line 7, 8)	115	132	152	175	201	732	1,007	9

#### PART II. TOTAL RENTAL EXPENSES

(Dollars in Thousands)

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

Line No.	Item (a)	Current year (b)	Line No.
10	Present value of minimum lease payments from Part I above	115	10
11	Contingent rentals	-	11
12	Minimum noncancelable sublease rentals	-	12
13	Net rental expense	115	13

#### PART III. CLASSES OF CAPITAL LEASES

(Dollars in Thousands)

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

Line No.	Classes of leased property (a)	Present value		Line No.
		Current year (b)	Prior year (c)	
14	Structures			14
15	Revenue equipment	Not applicable because of 5% limitation.		15
16	Shop and garage equipment			16
17	Service cars and equipment			17
18	Noncarrier operating property			18
19	Other (Specify)			19
20				20
21	Gross capitalized assets			21
22	Less accumulated amortization			22
23	Net capitalized lease assets			23

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Add lines 136 thru 138, column (f)	=	Line 35, column (b)
Add lines 148 thru 150, column (e) (equal to or greater than)	=	Line 35, column (c)
Add lines 118 thru 120, column (f), minus lines 121 thru 123, column (f) plus lines 130 thru 132, column (f) minus lines 133 thru 135, column (f)	=	Line 35, column (d)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207 minus 208, column (f) plus 211 minus 212, column (f)	=	Line 5 plus 38, column (g)
Line 226 minus 227, column (f)	=	Lines 24 plus 39, column (g)
Line 311 minus line 312, plus	=	Lines 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (g)
Line 315 minus line 316, column (f)		PLUS
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 218, column (e) (equal to or greater than)	=	Line 5 plus 38, column (f)
Line 237, column (e) (equal to or greater than)	=	Line 24 plus 39, column (f)
Line 322, column (e) (equal to or greater than)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, column (f)
Line 213, column (f)	=	Line 5 plus 38, columns (c) and (d)
Line 232, column (f)	=	Line 24 plus 39, columns (c) and (d)
Line 317, column (f)	=	Line 32 plus 35 plus 36 plus 37 plus 40 plus 41, columns (c) and (d)
Line 202 plus 203 minus 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))	=	Line 5 plus 38, column (b)
Line 221 plus 222 minus 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))	=	Line 24 plus 39, column (b)
Add lines 302 thru 307 minus 320, column (f) (variance cannot exceed lines 320, column (f))	=	Add lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)



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

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		<b>WAY AND STRUCTURES ADMINISTRATION</b>								
1		Track	1,427	23	50	12	1,512		1,512	1
2		Bridge and Building	387	7	10	9	413		413	2
3		Signal	455	5	2	14	476		476	3
4		Communication	321	2		8	331		331	4
5		Other	143	2	6	3	154		154	5
6		<b>REPAIR AND MAINTENANCE</b>								
		Roadway - Running	1,607	4	242	33	1,886	24	1,910	6
7		Roadway - Switching	441	1	66	15	523		523	7
8		Tunnels and Subways - Running								8
9		Tunnels and Subways - Switching								9
10		Bridges and Culverts - Running	236	24	(8)	37	289		289	10
11		Bridges and Culverts - Switching	65	7		10	82		82	11
12		Ties - Running	683	396	1	9	1,089		1,089	12
13		Ties - Switching	187	108		3	298		298	13
14		Rail and other track material - Running	2,559	945	(61)	18	3,461	15	3,476	14
15		Rail and other track material - Switching	702	259	(17)	9	953		953	15
16		Ballast - Running	170	31		2	203		203	16
17		Ballast - Switching	47	8		1	56		56	17
18		Road Property Damaged - Running	6	40			46		46	18
19		Road Property Damaged - Switching	2	11			13		13	19
20		Road Property Damaged - Other			134		134		134	20
21		Signals and Interlockers - Running	834	398	(37)	27	1,222		1,222	21
22		Signals and Interlockers - Switching	229	109	(10)	8	336		336	22
23		Communications Systems	893	152	144	(91)	1,098		1,098	23
24		Power Systems	84	52		5	141		141	24
25		Highway Grade Crossings - Running	71	140	73	(63)	221	58	279	25
26		Highway Grade Crossings - Switching	2	38	20	(1)	59		59	26
27		Station and Office Building	521	149	106	84	860	3	863	27
28		Shop Buildings - Locomotives	34	53		(1)	86		86	28
29		Shop Buildings - Freight Cars	8	9			17	N/A	17	29
30		Shop Buildings - Other Equipment	274	42	41	50	407		407	30

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		<b>REPAIR AND MAINTENANCE - Continued</b>								
101		Locomotive Servicing Facilities	1	11		3	15		15	101
102		Miscellaneous Buildings and Structures	109	36	15	7	167		167	102
103		Coal Terminals						N/A		103
104		Ore Terminals						N/A		104
105		Other Marine Terminals	11	1			12	N/A	12	105
106		TOFC/COFC - Terminals	7	250	8	17	282	N/A	282	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations						N/A		108
109		Roadway Machines	479	452	67		998		998	109
110		Small Tools and Supplies	4	474	23	102	603		603	110
111		Snow Removal	271	30	9	13	323		323	111
112		Fringe Benefits - Running	N/A	N/A	N/A	1,857	1,857		1,857	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	505	505		505	113
114		Fringe Benefits - Other	N/A	N/A	N/A	1,618	1,618		1,618	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	1,073	1,073		1,073	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	294	294		294	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	(16)	(16)		(16)	117
118	*	Lease Rentals - Debit - Running	N/A	N/A		N/A				118
119	*	Lease Rentals - Debit - Switching	N/A	N/A		N/A				119
120	*	Lease Rentals - Debit - Other	N/A	N/A	16	N/A	16		16	120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	469	N/A	469		469	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	240	N/A	240		240	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	48	N/A	48		48	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	( 72 )	N/A	( 72 )	( )	( 72 )	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	16	N/A	16	( )	16	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	( 152 )	N/A	( 152 )	( )	( 152 )	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	( )	N/A	( )	( )	( )	133



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

Line No.	Cross Check	Name of railway operating expense account  (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents -- [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	135
136	*	Depreciation - Running	N/A	N/A	N/A	3,882	3,882		3,882	136
137	*	Depreciation - Switching	N/A	N/A	N/A	1,065	1,065		1,065	137
138	*	Depreciation - Other	N/A	N/A	N/A					138
139		Joint Facility - Debit - Running	N/A	N/A	864	N/A	864		864	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A		N/A				141
142		Joint Facility -- [Credit] - Running	N/A	N/A	( 344 )	N/A	( 344 )	( )	( 344 )	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	( )	N/A	( )	( )	( )	143
144		Joint Facility - [Credit] - Other	N/A	N/A	( )	N/A	( )	( )	( )	144
145		Dismantling Retired Road Property - Running	18		1		19		19	145
146		Dismantling Retired Road Property - Switching	5				5		5	146
147		Dismantling Retired Road Property - Other			16	(8)	8		8	147
148	*	Other - Running	107		1	392	500		500	148
149	*	Other - Switching	29			107	136		136	149
150	*	Other - Other	54	4	(2)	(15)	41		41	150
151		TOTAL WAY AND STRUCTURES	13,483	4,273	1,985	11,097	30,838	100	30,938	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	566	9	6	648	1,229		1,229	201
202	*	Repair and Maintenance	4,591	5		(3)	4,593		4,593	202
203	*	Machinery Repair	58	38			96		96	203
204		Equipment Damaged	14	2,545	7	634	3,200	65	3,265	204
205		Fringe Benefits	N/A	N/A	N/A	1,448	1,448	44	1,492	205
206		Other Casualties and Insurance	N/A	N/A	N/A	1,174	1,174		1,174	206
207	*	Lease Rentals - Debit	N/A	N/A	1,601	N/A	1,601		1,601	207
208	*	Lease Rentals - [Credit]	N/A	N/A	( 443 )	N/A	( 443 )	( )	( 443 )	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	( 35 )	N/A	( 35 )	( )	( 35 )	210
211	*	Other Rents - Debit	N/A	N/A		N/A				211
212	*	Other Rents - [Credit]	N/A	N/A	( 6 )	N/A	( 6 )	( )	( 6 )	212
213	*	Depreciation	N/A	N/A	N/A	1,076	1,076		1,076	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 119 )	N/A	( 119 )	( )	( 119 )	216

Year 19 83

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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight		Total freight expense (f)	Passenger (g)	Total (h)	Line No.
					Purchased services (d)	General (e)				
		LOCOMOTIVES - Continued					1		1	217
217		Dismantling Retired Property	1				34		34	218
218	*	Other	34							219
219		TOTAL LOCOMOTIVES	5,264	2,597	1,011	4,977	13,849	109	13,958	220
		FREIGHT CARS								221
220		Administration	696	15	10	32	753	N/A	753	222
221	*	Repair and Maintenance	7,301	3,624	4,986	951	16,862	N/A	16,862	223
222	*	Machinery Repair	99	64		(1)	162	N/A	162	224
223		Equipment Damaged	283	62		413	758	N/A	758	225
224		Fringe Benefits	N/A	N/A	N/A	2,415	2,415	N/A	2,415	226
225		Other Casualties and Insurance	N/A	N/A	N/A			N/A		227
226	*	Lease Rentals - Debit	N/A	N/A	8,579	N/A	8,579	N/A	8,579	228
227	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	229
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		230
229		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	231
230	*	Other Rents - Debit	N/A	N/A	47,414	N/A	47,414	N/A	47,414	232
231	*	Other Rents - [Credit]	N/A	N/A	(41,271)	N/A	(41,271)	N/A	(41,271)	233
232	*	Depreciation	N/A	N/A	N/A	3,093	3,093	N/A	3,093	234
233		Joint Facility - Debit	N/A	N/A		N/A		N/A		235
234		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	236
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	(8,102)	N/A	(8,102)	N/A	(8,102)	237
236		Dismantling Retired Property	13	(33)	12		22	N/A	22	238
237	*	Other	127				127	N/A	127	239
238		TOTAL FREIGHT CARS	8,519	3,732	11,658	6,903	30,812	N/A	30,812	240
		OTHER EQUIPMENT								241
301		Administration	9			977	986		986	242
302	*	Repair and Maintenance			4	1,726	1,730	N/A	1,730	243
303		Trucks, Trailers, and Containers - Revenue Service						N/A		244
304		Floating Equipment - Revenue Service				(254)	(5)	282	277	245
305		Passenger and Other Revenue Equipment	244	5						246
306		Computers and Data Processing Systems								247
307		Machinery	30	50		9	89		89	248
308	*	Work and Other Non-Revenue Equipment	146	825	519	28	1,518		1,518	249
309		Equipment Damaged								250
310		Fringe Benefits	N/A	N/A	N/A	80	80	43	123	251
311		Other Casualties and Insurance	N/A	N/A	N/A	1,005	1,005		1,005	252
312	*	Lease Rentals - Debit	N/A	N/A		N/A				253
313	*	Lease Rentals - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	254

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tool, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A		N/A				313
314		Joint Facility Rent - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	314
315	*	Other Rents - Debit	N/A	N/A	2,407	N/A	2,407		2,407	315
316	*	Other Rents - [Credit]	N/A	N/A	( 33 )	N/A	( 33 )	( )	( 33 )	316
317	*	Depreciation	N/A	N/A	N/A	1,349	1,349		1,349	317
318		Joint Facility - Debit	N/A	N/A	80	N/A	80		80	318
319		Joint Facility - [Credit]	N/A	N/A	( 61 )	N/A	( 61 )	( )	( 61 )	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 1,262 )	N/A	( 1,262 )	( )	( 1,262 )	320
321		Dismantling Retired Property	4			1	5		5	321
322	*	Other				200	200		200	322
323		TOTAL OTHER EQUIPMENT	433	880 820	1,654	5,121	8,088	325	8,413	323
324		TOTAL EQUIPMENT	14,216	7,209	14,323	17,001	52,749	434	53,183	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	1,017	8	15	(116)	924	51	975	401
402		Engine Crews	7,223			(390)	6,833	226	7,059	402
403		Train Crews	10,959		148	(34)	11,073	361	11,434	403
404		Dispatching Trains	1,253		7		1,260		1,260	404
405		Operating Signals and Interlockers	650	11	100	1	762		762	405
406		Operating Drawbridges	28				28		28	406
407		Highway Crossing Protection	972	12	49	(6)	1,027		1,027	407
408		Train Inspection and Lubrication	3,526	248	57	(28)	3,803	30	3,833	408
409		Locomotive Fuel		12,951	397	398	13,746	106	13,852	409
410		Electric Power Purchased or Produced for Motive Power								410
411		Servicing Locomotives	458	307		24	789	1	790	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	3,417	3,417		3,417	412
413		Clearing Wrecks	156		117	66	339		339	413
414		Fringe Benefits	N/A	N/A	N/A	7,505	7,505	153	7,658	414
415		Other Casualties and Insurance	N/A	N/A	N/A	4,390	4,390		4,390	415
416		Joint Facility - Debit	N/A	N/A		N/A				416
417		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	417
418		Other	764	8	227	253	1,252	11	1,263	418
419		TOTAL TRAIN OPERATIONS	27,006	13,545	1,117	15,480	57,148	939	58,087	419
		YARD OPERATIONS								
420		Administration	1,866	7	19	99	1,991		1,991	420
421		Switch Crews	21,887			(858)	21,029		21,029	421



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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		<b>YARD OPERATIONS - Continued</b>								
422		Controlling Operations	1,139	23	154	15	1,331		1,331	422
423		Yard and Terminal Clerical	9,996	92	278	590	10,956		10,956	423
424		Operating Switches, Signals, Retarders and Humps	3	2			5		5	424
425		Locomotive Fuel		2,126		(84)	2,042		2,042	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	585	182		137	904		904	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks	12		29	(9)	32		32	429
430		Fringe Benefits	N/A	N/A	N/A	10,070	10,070		10,070	430
431		Other Casualties and Insurance	N/A	N/A	N/A					431
432		Joint Facility - Debit	N/A	N/A	1,026	N/A	1,026		1,026	432
433		Joint Facility - [Credit]	N/A	N/A	(1,906)	N/A	(1,906)		(1,906)	433
434		Other	30		17		47		47	434
435		<b>TOTAL YARD OPERATIONS</b>	35,518	2,432	(383)	9,960	47,527	-	47,527	435
		<b>TRAIN AND YARD OPERATIONS COMMON</b>								
501		Cleaning Car Interiors				N/A				501
502		Adjusting and Transferring Loads	11	32	90	N/A	133	N/A	133	502
503		Car Loading Devices and Grain Doors	10	(19)	5	N/A	(4)	N/A	(4)	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	(2)	(2)		(2)	504
505		Fringe Benefits	N/A	N/A	N/A	4	4		4	505
506		<b>TOTAL TRAIN AND YARD OPERATIONS COMMON</b>	21	13	95	2	131		131	506
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	9	1		(1)	9	N/A	9	507
508	*	Pickup and Delivery and Marine Line Haul	3		80		83	N/A	83	508
509	*	Loading and Unloading and Local Marine	1,155	116	1,844	(18)	3,097	N/A	3,097	509
510	*	Protective Services	186				186	N/A	186	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	383	383	N/A	383	512
513	*	Casualties and Insurance	N/A	N/A	N/A	2	2	N/A	2	513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	N/A	( )	515
516	*	Other				(3)	(3)	N/A	(3)	516
517	*	<b>TOTAL SPECIALIZED SERVICES OPERATIONS</b>	1,353	117	1,924	363	3,757	N/A	3,757	517

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
518		ADMINISTRATIVE SUPPORT OPERATIONS								
		Administration	861	131	184	(124)	1,052		1,052	518
519		Employees Performing Clerical and Accounting Functions	8,573	388	166	66	9,193	2	9,195	519
520		Communication Systems Operation	78	12	1,334		1,424		1,424	520
521		Loss and Damage Claims Processing	617	27	1	20	665		665	521
522		Fringe Benefits	N/A	N/A	N/A	2,947	2,947		2,947	522
523		Casualties and Insurance	N/A	N/A	N/A	(966)	(966)		(966)	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	525
526		Other	267	9	175	30	481		481	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	10,396	567	1,860	1,973	14,796	2	14,798	527
528		TOTAL TRANSPORTATION	74,294	16,674	4,613	27,778	123,359	941	124,300	528
601		GENERAL AND ADMINISTRATIVE								
		Officers - General Administration	5,834	80	2,614	(245)	8,283	24	8,307	601
602		Accounting, Auditing and Finance	3,371	158	211	(239)	3,501	28	3,529	602
603		Management Services and Data Processing	1,136	151	2,531	99	3,917		3,917	603
604		Marketing	1,439	314	52	274	2,079		2,079	604
605		Sales	1,098	11	26	162	1,297		1,297	605
606		Industrial Development	331	2		21	354	N/A	354	606
607		Personnel and Labor Relations	220	15	4	(6)	233		233	607
608		Legal and Secretarial	586	36	136	(125)	633	25	658	608
609		Public Relations and Advertising		13	90	452	555		555	609
610		Research and Development		104			104		104	610
611		Fringe Benefits	N/A	N/A	N/A	4,151	4,151	15	4,166	611
612		Casualties and Insurance	N/A	N/A	N/A	16	16		16	612
613		Write-down of Uncollectible Accounts	N/A	N/A	N/A	190	190		190	613
614		Property Taxes	N/A	N/A	N/A	405	405		405	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	978	978		978	615
616		Joint Facility - Debit	N/A	N/A	179	N/A	179		179	616
617		Joint Facility - [Credit]	N/A	N/A	( )	N/A	( )	( )	( )	617
618		Other	682		844	1,698	3,224		3,224	618
619		TOTAL GENERAL AND ADMINISTRATIVE	14,697	884	6,687	7,831	30,099	92	30,191	619
620	*	TOTAL CARRIER OPERATING EXPENSES	116,690	29,040	27,608	63,707	237,045	1,567	238,612	620



# 412. WAY AND STRUCTURES (Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 31, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137, and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (c), line 31 should balance the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.  
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-30.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	288			2
3		4	Other right-of-way expenditures	4			3
4		5	Tunnels and subways				4
5		6	Bridges, trestles and culverts	155		11	5
6		7	Elevated structures				6
7		8	Ties	1,333			7
8		9	Rail and other track material	1,717			8
9		11	Ballast	267			9
10		13	Fences, snowsheds and signs	(12)		(12)	10
11		16	Station and office buildings	245		42	11
12		17	Roadway buildings	18		(1)	12
13		18	Water stations	15		10	13
14		19	Fuel stations	28		7	14
15		20	Shops and enginehouses	223		60	15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	224		9	19
20		26	Communications systems	52		(3)	20
21		27	Signals and interlockers	184		(80)	21
22		29	Power plants	6		3	22
23		31	Power transmission systems	9		(4)	23
24		35	Miscellaneous structures	3		1	24
25		37	Roadway machines	124		(25)	25
26		39	Public improvements; construction	64			26
27		45	Power plant machines	160	16	5	27
28		76	Interest during construction		N/A		28
29		80	Other elements of investment		N/A		29
30		—	Other lease/rentals				30
31	*	—	TOTAL	4,961	16	23	31

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

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

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot					84	75	1
2		Box-Plain 50 Foot and Longer		227	689	151	769	2,199	2
3		Box-Equipped	430	3,430	17,073	2	1,316	11,724	3
4		Gondola-Plain		191	1,372	4	209	478	4
5		Gondola-Equipped		42	303		93	263	5
6		Hopper-Covered		516	1,323	1,490	400	1,272	6
7		Hopper-Open Top-General Service					328	1,069	7
8		Hopper-Open Top-Special Service							8
9		Refrigerator-Mechanical				2	592	446	9
10		Refrigerator-Non-Mechanical		60	268	36	113	393	10
11		Flat TOP/COPC		42	97	706	101	550	11
12		Flat Multi-Level	205	1,741	5,696	5,638	224	2,292	12
13		Flat-General Service		7	6	2	77	143	13
14		Flat-Other		215	532	832	49	266	14
15		Tank-Under 22,000 Gallons				1,029			15
16		Tank-22,000 Gallons and Over				2,236			16
17		All Other Freight Cars		12	50	311	57	177	17
18		Auto Racks			6,469	6,728		2,488	18
19		TOTAL FREIGHT TRAIN CARS		7,393	33,878	19,167	4,412	23,835	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers							20
21		Other Trailers						2,311	21
22		Refrigerated Containers							22
23		Other Containers						96	23
24	*	TOTAL TRAILERS AND CONTAINERS						2,407	24
25		GRAND TOTAL (LINES 19 AND 24)		7,393	33,878	19,167	4,412	26,242	25



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

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

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

Refer to Docket 37080.

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

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

- a. Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216
- b. Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235
- c. Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery—Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320.

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

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

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

- a. Locomotives, line 5 plus 38 compared to Schedule 410, line 213
- b. Freight Cars, line 24 plus line 39 compared to Schedule 410, line 232
- c. Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery—Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.

5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36, column (c), of Schedule 335.

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

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

- a. Locomotives, line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212
- b. Freight Cars, line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 414 and are not to be included in Schedule 415)
- c. Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41, will balance to Schedule 410, lines 311, 312, 315 and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing Lease/Rentals Other Equipment to Schedule 410. Do not report in Schedule 415 the Trailer and Container rentals reported in Schedule 414.

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

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

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

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

NOTES AND REMARKS



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

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	739	274		(64)	1
2		Diesel Locomotive-Road	2,342	1,139		(273)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	3,081	<del>1,076</del>		(337)	5
6		FREIGHT TRAIN CARS		<del>1,413</del>			
		Box-Plain 40 Foot	1	65		59	6
7		Box-Plain 50 Foot and Longer	36	243		48	7
8		Box-Equipped	5,686	804		(675)	8
9		Gondola-Plain	135	124		96	9
10		Gondola-Equipped	37	46		5	10
11		Hopper-Covered		219		(6)	11
12		Hopper-Open Top-General Service		21		19	12
13		Hopper-Open Top-Special Service					13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	67				15
16		Flat TOFC/COFC		19			16
17		Flat Multi-level	1,120	922		(85)	17
18		Flat-General Service	31	56		31	18
19		Flat-Other	206	63		(30)	19
20		All Other Freight Cars	1,441				20
21		Cabooses		36		(35)	21
22		Auto Racks		475		100	22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	8,760	3,093		(473)	24
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					25
		Refrigerated Trailers					26
26		Other Trailers					27
27		Refrigerated Containers					28
28		Other Containers					29
29		Bogies					30
30		Chassis					31
31		Other Highway Equipment (Freight)	1,730				32
32	*	TOTAL HIGHWAY EQUIPMENT	1,730				33
33		FLOATING EQUIPMENT-REVENUE SERVICE					34
		Marine Line-Haul					35
34		Local Marine					36
35	*	TOTAL FLOATING EQUIPMENT					37
36	*	OTHER EQUIPMENT Passenger and Other Revenue Equipment (Freight Portion)	(5)				38
37	*	Computer and Data Processing Equipment		343	277		39
38	*	Machinery-Locomotives <sup>1</sup>	96				40
39	*	Machinery-Freight Cars <sup>2</sup>	162				41
40	*	Machinery-Other Equipment <sup>1</sup>	89	132		34	42
41	*	Work and Other Non-revenue Equipment	1,518	591		30	43
42		TOTAL OTHER EQUIPMENT	1,860	1,056	277	64	44
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	15,431	<del>5,562</del> 5,225	277	(746)	45

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

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

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

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owred (g)	Capitalized lease (h)	Owred (i)	Capitalized lease (j)	
1			6,335		6,540		1
2		1,158	29,919		14,609		2
3							3
4							4
5		1,158	36,254		21,149		5
6		35	121		(665)		6
7		381	7,248		2,751		7
8		5,244	79,136		18,799		8
9		238	1,113		(282)		9
10		242	1,216		(49)		10
11		979	8,575		2,513		11
12			42		(45)		12
13							13
14							14
15							15
16		100	850		110		16
17		711	26,491		4,398		17
18		209	1,021		(36)		18
19		360	3,894		737		19
20					(2)		20
21			3,267		1,077		21
22			5,063		3,428		22
23							23
24		8,579	138,037		32,734		24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37			2,971	1,110	1,163	624	37
38		(6)					38
39							39
40			4,232		679		40
41		(33)	6,004		2,421		41
42		(39)	13,207	1,110	4,253	624	42
43		9,698	182,435	1,110	58,146	624	43

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

<sup>2</sup>The depreciation to be reported on lines 38, 39, and 40 in column (e) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (e), Schedule 335.



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

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3	5,855	2,496	1.20							5,855	2,496	1
2		8	12,804	4,357	2.59							12,804	4,357	2
3		9	25,786		2.14							25,786		3
4		11	3,460	1,427	2.43							3,460	1,427	4
5	SUB-TOTAL											6,058	2,582	5
6	II	3	6,058	2,582	1.20							6,058	2,582	6
7		8	19,545	6,650	2.59							19,545	6,650	7
8		9	29,463		2.71							29,463		8
9		11	3,581	1,477	2.43							3,581	1,477	9
10	SUB-TOTAL													10
11	III	3	286	N/A	N/A		N/A	N/A		N/A	N/A	286	286	11
12		8	940	N/A	N/A		N/A	N/A		N/A	N/A	940	940	12
13		9	470	N/A	N/A		N/A	N/A		N/A	N/A	470		13
14		11	169	N/A	N/A		N/A	N/A		N/A	N/A	169	169	14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3	7,375	3,144	1.20							7,375	3,144	16
17		8	19,100	6,499	2.59							19,100	6,499	17
18		9	17,664		1.41							17,664		18
19		11	4,360	1,798	2.43							4,360	1,798	19
20	SUB-TOTAL													20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL		156,916	N/A	N/A		N/A	N/A		N/A	N/A	156,916	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A		27

(1) Columns (3) + (6) + (9) = Column 12  
Columns (4) + (7) + (10) = Column 13

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

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

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



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

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

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	9								9	1
2	*	Pick up and delivery, marine line haul	83						N/A		83	2
3	*	Loading and unloading and local marine	3,097						N/A		3,097	3
4	*	Protective services, total debit and credits							186		186	4
5	*	Freight lost or damaged—solely related	-								-	5
6	*	Fringe benefits	383								383	6
7	*	Casualty and insurance	2								2	7
8	*	Joint facility — Debit									-	8
9	*	Joint facility — Credit									-	9
10	*	Other							(3)		(3)	10
11	*	TOTAL	3,574						183		3,757	11

## 450. ANALYSIS OF TAXES

(Dollars in Thousands)

## A. Railway Taxes

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	766	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(2,393)	2
3		Excess Profits		3
4		Total - Income Taxes	(2,393)	4
5		Railroad Retirement	16,749	5
6		Hospital Insurance	1,489	6
7		Supplemental Annuities	1,435	7
8		Unemployment Insurance	1,396	8
9		All Other United States Taxes	3	9
10		Total - U.S. Government Taxes	18,679	10
11		Total - Railway Taxes	19,445	11

## B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	1,135	(1,135)		-0-	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Nondeductible accruals	(565)	565		-0-	6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*					18
19	TOTALS	570	(570)		-0-	19



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

\*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ None  
 If deferral method for investment tax credit was elected:  
 (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ None  
 (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ None  
 (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ None  
 (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ None  
 (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ 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 \_\_\_\_\_ \$ 92,103

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Miscellaneous Income			1
2		Insurance funds income		520	2
3		Standby revenues		161	3
4		Other small items		711	4
5				<u>1,392</u>	5
6					6
7					7
8					8
9					9
10	551	Miscellaneous Income Charge			10
11		Standby fee		170	11
12		Loss From Sale of Land		142	12
13		Other small items		65	13
14				<u>377</u>	14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

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



**500. CONTINGENT ASSETS AND LIABILITIES**  
(Dollars in Thousands)

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

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

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property.

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

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

Line No.	Item (a)	Amount (b)	Line No.
1	Contingent liabilities		1
2			2
3	There are various legal actions and claims pending against the		3
4	Grand Trunk Western Railroad Company. In the opinion of management,		4
5	the ultimate liability, if any, with respect to these matters will		5
6	not materially affect the financial position of GTW as of December 31		6
7	1983.		7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47

## 501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Atchison, Topeka &	Belt Railway Company of Chicago			1
2	Santa Fe Rwy. Co.				2
3	Illinois Central	4-5/8% First Mortgage			3
4	Gulf Railroad Co.	(25 yr.) Bonds, due Aug. 15, 1987			4
5		I.C.C. Docket #22140	20,105	(1) Joint	5
6	Burlington Northern				6
7	Conrail				7
8	Soo Line RR Co.				8
9	Chesapeake & Ohio RR Co.				9
10	Seaboard System RR Inc.				10
11	Grand Trunk Western RR Co.				11
12	Norfolk & Western Rwy. Co.				12
13	Missouri Pacific RR Co.				13
14					14
15					15
16					16
17	(1) Lessees (10) are jointly and severally obligated to guarantee principal,				17
18	interest and sinking fund payments.				18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1	All non-cancellable rolling stock leases entered into prior to 1978, except				1
2	computer leases, have been unconditionally guaranteed by Canadian National Railway				2
3					3
4	All Conditional Sales Agreements have been unconditionally guaranteed by Grand				4
5	Trunk Corporation; CSA dated December 1, 1978 in the amount of \$14,320, CSA dated				5
6	February 1, 1980 for \$11,036, CSA dated July 9, 1982 for \$2,951, CSA dated				6
7	October 1, 1981 for \$7,740 is jointly guaranteed by Duluth, Winnipeg and Pacific				7
8	Railway Company and Grand Trunk Corporation.				8
9					9



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

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

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

N O N E

**510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE**

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

Accounts to be considered in completing this schedule:

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

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

(1) MORTGAGE BONDS

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

(2) COLLATERAL TRUST BONDS

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

(3) UNSECURED BONDS (Debentures)

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

(4) EQUIPMENT OBLIGATIONS

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

(5) MISCELLANEOUS OBLIGATIONS

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

(7) SHORT-TERM NOTES IN DEFAULT

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

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

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

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

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



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

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	Conditional Sales	Nat'l Bank of Detroit,	\$ 7,343	\$ 490	\$ 3,916	1
2	Agreement	Detroit, MI; Trustee				2
3						3
4	Conditional Sales	Nat'l Bank of Detroit	5,335	357	3,213	4
5	Agreement	Detroit, MI; Trustee				5
6						6
7	Conditional Sales	Nat'l Bank of Detroit	2,000	250	375	7
8	Agreement	Detroit, MI; Trustee				8
9						9
10	Conditional Sales	Nat'l Bank of Detroit	7,647	510	4,843	10
11	Agreement	Detroit, MI; Trustee				11
12						12
13	Conditional Sales	Nat'l Bank of Detroit	1,303	186	186	13
14	Agreement	Detroit, MI; Trustee				14
15						15
16	Conditional Sales	Nat'l Bank of Detroit	17,901	1,193	11,934	16
17	Agreement	Detroit, MI; Trustee				17
18						18
19	Conditional Sales	Nat'l Bank of Detroit	1,455	291		19
20	Agreement	Detroit, MI; Trustee				20
21						21
22	Conditional Sales	Nat'l Bank of Detroit	12,734	849	9,338	22
23	Agreement	Detroit, MI; Trustee				23
24						24
25	Conditional Sales	Nat'l Bank of Detroit	8,600	860	6,020	25
26	Agreement	Detroit, MI; Trustee				26
27						27
28	Conditional Sales	Nat'l Bank of Detroit	1,303	130	195	28
29	Agreement	Detroit, MI; Trustee				29
30						30
31	Conditional Sales	Nat'l Bank of Detroit	927	62	556	31
32	Agreement	Detroit, MI; Trustee				32
33						33
34	Conditional Sales	Bankers Trust	3,178	454	2,043	34
35	Agreement	280 Park Ave. N.Y., N.Y.				35
36						36
37	Installment	Comerica Bank	1,442	1,306	-	37
38	Purchase Agreement	Detroit, MI				38
39						39
40	Installment	Comerica Bank	501	45	394	40
41	Purchase Agreement	Detroit, MI				41
42						42
43	Land Contract	E. J. Weber	185	26	26	43
44		350 W. Silver Bell				44
45		Pontiac, MI				45
46						46
47						47
48						48
49						49
50						50

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

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1	9-15-77	12-15-92	8-5/8%			1
2						2
3						3
4	2-01-78	10-01-93	8-7/8%	333	340	4
5						5
6						6
7	5-01-78	6-01-86	9%	71	73	7
8						8
9						9
10	7-20-78	1-15-94	9-1/4%	509	530	10
11						11
12						12
13	10-01-78	11-01-85	9-1/2%	46	49	13
14						14
15						15
16	12-01-78	8-01-94	9-3/4%	1,319	1,367	16
17						17
18						18
19	7-25-79	10-01-84	Note 1	46	56	19
20						20
21						21
22	2-01-80	8-15-95	11-7/8%	1,258	1,285	22
23						23
24						24
25	10-01-81	11-01-91	17-3/4%	1,310	1,336	25
26						26
27						27
28	4-15-76	6-01-86	9-1/2%	39	40	28
29						29
30						30
31	3-01-78	9-01-93	9-1/8%	59	61	31
32						32
33						33
34	4-02-82	6-15-89	Note 1	281	281	34
35						35
36						36
37	12-23-82	5-30-84	11%	149	140	37
38						38
39						39
40	12-23-82	1-22-85	11%	48	28	40
41						41
42						42
43	1-02-81	1-02-86	11%	9	9	43
44						44
45						45
46						46
47						47
48						48
49						49
50	Note 1 - Prime/ C.D./ Eurodollar					50



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

Line No.	a. Nature of security or collateral, if any	Line No.
1		1
2		2
3		3
4	Items 1 through 35, page 69, are the Conditional Sales Agreements related to	4
5	the purchase of rolling stock, which serves as collateral for the respective	5
6	loans.	6
7		7
8	Items 39 and 43 are capitalized leases	8
9		9
10	Item 45 is property purchased on land contract terms.	10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

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

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

c. Other notes and comments

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	<u>Name and address of holder</u>	<u>Type of holder</u>
CSA 9-15-77	Nationwide Life Insurance Company One Nationwide Plaza Columbus, Ohio 43216	Insurance company
	The Union Labor Life Insurance Company 850 Third Avenue New York, N.Y. 10022	Insurance company
	Westcoast Life Insurance Company 50 California Street P.O. Box 7923 San Francisco, California 94120	Insurance company
CSA 2-01-78	Guarantee Mutual Life Company 8721 Indian Hills Drive Omaha, Nebraska 68114	Insurance company
	Maccabees Mutual Life Insurance Company 25800 Northwestern Highway Southfield, Michigan 48075	Insurance company
	Minneapolis Teachers' Retirement Fund Association 1670 Northwestern Bank Building Minneapolis, Minnesota 55402	Pension trust
	Mutual Security Life Insurance Company 3000 Coliseum Boulevard East Fort Wayne, Indiana 46805	Insurance company
	Navy Mutual Aid Association, Navy Department Arlington Annex, Room 1601 Washington, D.C. 20370	Government agency
	State Mutual Life Assurance Company of America 440 Lincoln Street Worcester, Massachusetts 01605	Insurance company



	<u>Name and address of holder</u>	<u>Type of holder</u>
CSA 5-01-78	Hackley Bank & Trust, N.A. 801 West Norton Avenue Muskegon, Michigan 49443	Bank
	The Detroit Bank & Trust Company 211 West Fort Street Detroit, Michigan 48231	Bank
CSA 7-20-78	Horace Mann Life Insurance Company c/o INA Capital Advisors, Inc. P.O. Box 7728 Philadelphia, Pennsylvania 19101	Insurance company
	Country Life Insurance Company 1701 Towanda Avenue Bloomington, Illinois 61701	Insurance company
	CUNA Mutual Insurance Group P.O. Box 391 Madison, Wisconsin 53701	Insurance company
	Mutual Service Life Insurance Company 1919 University Avenue St. Paul, Minnesota 55104	Insurance company
CSA 10-01-78	Comerica Bank - Detroit (formerly Detroit Bank & Trust Company) 211 West Fort Street Detroit, Michigan 48231	Bank
CSA 12-01-78	John Hancock Mutual Life Insurance Company John Hancock Place P.O. Box 111 Boston, Massachusetts 02117	Insurance company
	Mutual Security Life Insurance Company 3000 Coliseum Boulevard East Fort Wayne, Indiana 46805	Insurance company
	State Mutual Life Assurance Company of America 440 Lincoln Street Worcester, Massachusetts 01605	Insurance company

	<u>Name and address of holder</u>	<u>Type of holder</u>
CSA 12-01-78	Teachers Insurance and Annuity Association of America 730 Third Avenue New York, N.Y. 10017	Insurance company
CSA 7-25-79	Northern Trust Company 50 South LaSalle Street Chicago, Illinois 60675	Bank
CSA 2-01-80	Morgan Guaranty Trust Company of New York, as Trustee of a Commingled Pension Trust P.O. Box 1389 Church Street Station New York, N.Y. 10008	Bank
	State Treasurer of the State of Michigan, Custodian of Michigan Retirement Systems P.O. Box 15128 Lansing, Michigan 48901	State government
	United Benefit Life Insurance Company 3301 Dodge Street Omaha, Nebraska 68131	Insurance company
	Mutual Trust Life Insurance Company 1200 Jorie Boulevard Oak Brook, Illinois 60521	Insurance company
CSA 10-01-81	State Treasurer of the State of Michigan, Custodian of Michigan Retirement Systems P.O. Box 15128 Lansing, Michigan 48901	State government
CSA 4-15-76	Union Mutual Life Insurance Company 2211 Congress Street Portland, Maine 04112	Insurance company
CSA 7-09-82	Bankers Trust 280 Park Avenue New York, N.Y. 10015	Bank
Capital Lease	Comerica Bank - Detroit (formerly Detroit Bank & Trust Company) 211 West Fort Street Detroit, Michigan 48231	Bank



# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	Central Vermont Rwy. Co., Inc.		Common	Administrative Services	350	R	1
2	Central Vermont Rwy. Co., Inc.		Common	Lease of Equipment	139	R	2
3	Duluth, Winnipeg & Pacific Rwy. Co.		Common	Administrative Services	750	R	3
4	Duluth, Winnipeg & Pacific Rwy. Co.	1.2	Common	Lease of Equipment	391	P	4
5	Duluth, Winnipeg & Pacific Rwy. Co.		Common	Sublease of Equipment	208	R	5
6	Canadian National Railway Company		Controlled	Insurance Premiums	2,960	P	6
7	Canadian National Railway Company		Controlled	Sublease of Equipment	2,088	R	7
8	Detroit, Toledo & Ironton RR Co.		Direct	Accounting Fees	165	R	8
9	Detroit, Toledo & Ironton RR Co.		Direct	Consulting Fees	172	R	9
10	Detroit, Toledo & Ironton RR Co.		Direct	EDP Machine Rental	373	R	10
11	Detroit, Toledo & Ironton RR Co.		Direct	Taxes, Health and Welfare	1,336	R	11
12	Detroit, Toledo & Ironton RR Co.	1.6	Direct	Materials, Supplies & Svc	2,059	P	12
13	Detroit, Toledo & Ironton RR Co.		Direct	Interest on Advances	2,504	R	13
14	Detroit, Toledo & Ironton RR Co.		Direct	wages	2,770	R	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

Road Initials: GTW

Year 19 83



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		1	100%	M	597	294		88	86	522	1,587	1
2		1J	50%	M						2	2	2
3												3
4												4
5	Total 1 & 1J			M	597	294		88	86	524	1,589	5
6												6
7												7
8												8
9		1	100%	B	337			9	39	54	439	9
10		1J	50%	B				1	3	1	10	10
11												11
12												12
13	Total 1 & 1J			B	337			10	47	55	449	13
14												14
15												15
16	Total 1 & 1J			M&B	934	294		98	133	579	2,038	16
17												17
18												18
19												19
20												20
21												21
22		3B	Leased	B	9				4		13	22
23												23
24												24
25												25
26												26
27												27
28		5	Track Rights M		6	6	2	1	37	84	136	28
29		5	Track Rights B		1				24	33	58	29
30												30
31												31
32	Total 5			M&B	7	6	2	1	61	117	194	32
33												33
34												34
35												35
36												36
37												37
38												38
39												39
40												40
41												41
42												42
43												43
44												44
45												45
46												46
47												47
48												48
49												49
50												50
51												51
52												52
53												53
54												54
55			TOTAL MAIN LINE	N/A	603	300	2	89	123	608	1,725	55
56			TOTAL BRANCH LINES	N/A	347	-	-	10	75	88	520	56
57			GRAND TOTAL	N/A	950	300	2	99	198	696	2,245	57
58			Miles of electrified road or track included in preceding grand total	N/A								58



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

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

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1											1
2											2
3											3
4											4
5							N O N E				5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15		TOTAL	N/A								15

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

(For other than switching and terminal companies)

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

Line No.	Cross Check	State or territory  (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No.
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
			Main line (b)	Branch lines (c)									
1													2
2													3
3													4
4		Michigan	492	337		9		1	839				5
5													6
6													7
7		Indiana	80					1	81				8
8													9
9													10
10		Illinois	21					5	26				11
11													12
12													13
13		Ohio	4						4				14
14													15
15													16
16													17
17													18
18													19
19													20
20													21
21													22
22													23
23													24
24													25
25													26
26													27
27													28
28													29
29													30
30													31
31													32
32		TOTAL MILEAGE (single track)	597	337		9		7	950				32



## 705. CHANGES DURING THE YEAR

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

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

(Class 1) Line owned by respondent

(Class 2) Line owned by proprietary companies

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

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

(Class 5) Line operated under trackage rights.

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

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

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

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

## INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Remarks	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1											1
2	1	M					2	12	14		2
3											3
4	5	M						1	1		4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE						2	13	15		13

## DECREASES IN MILEAGE

14	1	M				3			3		14
15											15
16	1	B	22				3		25		16
17											17
18	5	B					1		1		18
19											19
20											20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE		22			3	4		29		25

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

Owned by respondent:

Miles of road constructed None

Miles of road abandoned None

Owned by proprietary companies:

Miles of road constructed N/A

Miles of road abandoned N/A

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

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

## NOTES AND REMARKS



# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

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

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

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

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

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

## 9. Cross-checks

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

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

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units Diesel-freight units	151				14	15	108	42	150	(H.P.) 310472	29	1
2		Diesel-passenger units												2
3		Diesel-multiple purpose units												3
4		Diesel-switching units	63					16	47		47	48927	1	4
5	*	TOTAL (lines 1 to 4) units	214				14	31	155	42	197	359400	30	5
6	*	Electric-locomotives												6
7	*	Other self-powered units												7
8	*	TOTAL (lines 5, 6 and 7)	214				14	31	155	42	197	259400	30	8
9	*	Auxiliary units										N/A		9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	214				14	31	155	42	197	N/A	30	10

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF RESIDENCY														
Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year					TOTAL (l)	Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)		
11	•	Diesel	105	15	10	30	33	2	2				197	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	TOTAL (lines 11 to 13)	105	15	10	30	33	2	2				197	14
15	•	Auxiliary units												15
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	105	15	10	30	33	2	2			N/A	197	16



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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)									None			23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]										N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	18						18		18	N/A		32
33		Dump and ballast cars [MWB, MWD]	101					7	94		94	N/A		33
34		Other maintenance and service equipment cars	206					3	203		203	N/A	3	34
35		TOTAL (lines 30 to 34)	325					10	315		315	N/A	3	35

710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
<b>FREIGHT TRAIN CARS</b>									
36		Plain box cars - 40' (B100-B287)	61						36
37		Plain box cars - 50' and longer (B300-B887)	341						37
38		Equipped box cars (All Code A)	4,389					19	38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	823		9				39
40		Equipped gondola cars (All Code E)	278						40
41		Covered hopper cars (All Code C -- 1 --)	1,094						41
42		Open top hopper cars-general service (All Code H)	11						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)							43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	60						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)	68						46
47		Flat cars-multi-level (All Code V)	941						47
48		Flat cars-general service (F101-106, F201-206, F301-306)	115					2	48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	355						49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)							50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	1						52
53		TOTAL (lines 36 to 52)	8,537		9			21	53
54		Caboose (All Code N)	N/A	124					54
55		TOTAL (lines 53, 54)	8,537	124	9			21	55



## 710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		43	18	-	18		900	8	36
37		42	194	105	299		22,514	958	37
38		331	2,668	1,409	4,077		285,013		38
39		67	121	644	765		70,507		39
40		1	123	154	277		27,294		40
41		123	499	472	971		84,943	2	41
42		5	6	-	6		154		42
43									43
44			-	60	60		4,077		44
45									45
46		3	51	14	65		4,353		46
47		6	403	532	935		42,362	265	47
48		11	106	-	106		7,161	167	48
49		59	183	113	296		19,578		49
50									50
51									51
52									52
53		692	4,372	3,503	7,875		568,856	1,400	53
54			124		N/A	124	N/A	11	54
55		692	4,372	3,503	7,875	124	568,856	1,411	55

4496

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
<b>FLOATING EQUIPMENT</b>									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A	None					56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A	None					57
58		TOTAL (lines 56 and 57)	N/A	None					58
<b>HIGHWAY REVENUE EQUIPMENT</b>									
59		Bogie-chassis							59
60		Dry van	1,366						60
61		Flat bed							61
62		Open top	10						62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated	2						65
66		Platform removable sides							66
67		Other trailer or container	59						67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1,437	None					70

## NOTES AND REMARKS



## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58					N/A				58
59									59
60		124		1,242	1,242		31,050		60
61									61
62		7		3	3		75		62
63									63
64									64
65		2							65
66									66
67		28		31	31		775		67
68									68
69									69
70		161		1,276	1,276		31,900		70

## NOTES AND REMARKS

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

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

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

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

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

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

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

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9			N O N E			9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL		N/A		N/A	25

**REBUILT UNITS**

26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL		N/A		N/A	38
39	GRAND TOTAL		N/A		N/A	39



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

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

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

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

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

- 2. These schedules shall only include those lines maintained by the reporting carrier. They shall not include track maintained by others over which the reporting carrier has trackage rights.
- 3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
- 4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

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

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per track-mile <sup>2</sup>	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A	485	12.8	54.0	0	1
2	B	352	7.2	40.8	0	2
3	C	156	2.0	36.7	0	3
4	D	342	.1	35.7	0	4
5	E	716	-	-	NA	5
6	TOTAL	2,051	-	-	0	6
7	F	110	XXXXXXXX	XXXXXX	0	7
8	Potential abandonments	110	XXXXXXXX	XXXXXX	0	8

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

# 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Number of cross ties laid in replacement						Total  (i)	Switch and bridge ties (board f. et)  (j)	Cross ties switch and bridge ties  Percent of spot maintenance (k)	Line No.
		New ties			Second-hand ties						
		Wooden		Concrete  (d)	Other  (e)	Wooden				Other  (h)	
		Treated  (b)	Untreated  (c)			Treated  (f)	Untreated  (g)				
1	A	45,085						45,085	143,847	11%	1
2	B	7,159						7,159	178,175	67%	2
3	C	3,312						3,312	8,495	27%	3
4	D	2,084						2,084	7,040	17%	4
5	E	15,265						15,265	48,015	34%	5
6	TOTAL	76,673						76,673	445,028	23%	6
7	F	3,768						3,768	59,456	33%	7
8	Potential abandonments										8

9. Average cost per cross tie \$ 17 and switch tie (MBM) \$ 455



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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	6,800	16.96	115,328	84,226	455	38,323		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	6,800	16.96	115,328	84,226	455	38,323		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid _____.								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid _____.								22

# 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	.23	.43	1.27	.62	1.50	1.05	90%	1	
2	B			.78	.62	.78	.62	90%	2	
3	C		.07	.26	1.27	.26	1.34	90%	3	
4	D		.05				.05	100%	4	
5	E	.02	.44	.66		.68	.44	100%	5	
6	TOTAL	.25	.99	2.97	2.51	3.22	3.50	90%	6	
7	F								7	
8	Potential Abandonments								8	
9	Other								9	
10	Average cpst of new and relay rail laid in replacement (gross tons) \$ 8.76 .new; 1.15 used per lin. ft.									10



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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	2	115	5	3	621	115	2	1	621	1	
2	4	115	11	1	60	115	3	-	60	2	
3	4	112	23	1	60					3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16	TOTAL	N/A	39	5		N/A	5	1		16	
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid . 20										17
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid . 02										18
19	Track-miles of welded rail installed this year _____: total to date _____										19

### 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	Pounds				
1					1
2	67		1		2
3	80		29		3
4	85		9		4
5	90		56		5
6	100		317		6
7	105		22		7
8	110		1		8
9	112		58		9
10	115		572		10
11	127		17		11
12	130		62		12
13	132		93		13
14					14
15					15
16	TOTAL		1,237		16

# 726. SUMMARY OF TRACK REPLACEMENTS

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

2. In columns (d), (e), (g), and (j) give the percentage of replacements to											
Line No.	Track category  (a)	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)  (f)	Percent replaced  (g)	Cubic yards of ballast placed  (h)	Miles surfaced  (i)	Percent surfaced  (j)	
		Crossties  (b)	Switch and bridge ties (board feet) (c)	Crosstie  (d)	Switch and bridge ties (board feet) (e)						
1	A	45,085	143,847	3	3			56,126	249.0	51	1
2	B	10,927	237,631	1	1			34,178	151.6	43	2
3	C	3,312	8,495	.8	.8			14,452	64.1	41	3
4	D	2,084	7,040	.3	.3			5,482	24.3	7	4
5	E	15,265	48,015	5.8	5.8			1,132	5.0	-	5
6	TOTAL	76,673	445,028	1.2	1.2			111,370	494.0	24	6
7	F	3,768	59,456	1.1	1.1			7,668	34.0	34	7
8	Potential abandonments	-	-	-	-			-	-	-	8

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

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

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



NOTES AND REMARKS

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

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

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

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

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (steam, gas turbine, etc.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	14,873				1
2	Passenger	135				2
3	Yard switching	2,400				3
4	TOTAL	17,408				4
5	COST OF FUEL <sup>1</sup>	\$ 15,894	\$ N/A	\$ N/A	\$ N/A	5
6	Work Train	21,876				6

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

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight				7
8	Passenger				8
9	Yard switching	NOT APPLICABLE			9
10	TOTAL				10
11	COST OF FUEL <sup>1</sup>	\$	\$	\$	11
12	Work Train				12

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



**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755**

Unit Train, Way Train, and Through Train data under Items 2, 3, 4, 6, and 12 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include Unit Train statistics in Way and Through Train statistics. A Work Train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for Work Trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes, I, K, and L.

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

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

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

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

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

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

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

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

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

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

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

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

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

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755—Concluded

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

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

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

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

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

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

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

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

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



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GRAND TRUNK WESTERN

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## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	950		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	43,204	XXXXXX	2
3		2-02 Way Trains	275,569	XXXXXX	3
4		2-03 Through Trains	1,811,629		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	2,130,402		5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	2,130,402		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	98,626	XXXXXX	8
9		3-02 Way Trains	443,352	XXXXXX	9
10		3-03 Through Trains	4,502,123		10
11		3-04 TOTAL (lines 8-10)	5,044,101		11
12		3-11 Train Switching (F)	243,354	XXXXXX	12
13		3-21 Yard Switching (G)	1,697,112		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	6,984,567		14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	1,005	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	8,586	XXXXXX	16
17		4-012 Box-Equipped	19,740	XXXXXX	17
18		4-013 Gondola-Plain	1,639	XXXXXX	18
19		4-014 Gondola-Equipped	964	XXXXXX	19
20		4-015 Hopper-Covered	4,439	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	1,604	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	1	XXXXXX	22
23		4-018 Refrigerator-Mechanical	2,704	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	957	XXXXXX	24
25		4-020 Flat-TOFC/COFC	4,648	XXXXXX	25
26		4-021 Flat-Multi-Level	3,517	XXXXXX	26
27		4-022 Flat-General Service	209	XXXXXX	27
28		4-023 Flat-All Other	1,261	XXXXXX	28
29		4-024 All Other Car Types-Total <sup>1</sup>	24	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	51,298	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles 51,298 and empty miles        of roadtrailer reported above.



## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
31		4-110 Box-Plain 40-Foot	1,140	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	8,314	XXXXXX	32
33		4-112 Box-Equipped	19,074	XXXXXX	33
34		4-113 Gondola-Plain	1,691	XXXXXX	34
35		4-114 Gondola-Equipped	1,031	XXXXXX	35
36		4-115 Hopper-Covered	5,060	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	1,317	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	1	XXXXXX	38
39		4-118 Refrigerator-Mechanical	2,503	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	1,024	XXXXXX	40
41		4-120 Flat-TOFC/COFC	511	XXXXXX	41
42		4-121 Flat-Multi-Level	3,218	XXXXXX	42
43		4-123 Flat-General Service	492	XXXXXX	43
44		4-123 Flat-All Other	1,270	XXXXXX	44
45		4-124 All Other Car Types	25	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	46,671	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	-	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	220	XXXXXX	48
49		4-132 Box-Equipped	125	XXXXXX	49
50		4-133 Gondola-Plain	615	XXXXXX	50
51		4-134 Gondola-Equipped	-	XXXXXX	51
52		4-135 Hopper-Covered	3,600	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	192	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	-	XXXXXX	54
55		4-138 Refrigerator-Mechanical	7	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	139	XXXXXX	56
57		4-140 Flat-TOFC/COFC	6,462	XXXXXX	57
58		4-141 Flat-Multi-Level	9,534	XXXXXX	58
59		4-142 Flat-General Service	4	XXXXXX	59
60		4-143 Flat-All Other	1,569	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	1,673	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	774	XXXXXX	62
63		4-146 All Other Car Types <sup>1</sup>	13	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	24,927	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	-	XXXXXX	65

Total number of loaded miles 71,598 and empty miles - by roadrailer reported above.

71,598

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
66		4-151 Box-Plain 50-Foot and Longer	562	XXXXXX	66
67		4-152 Box-Equipped	127	XXXXXX	67
68		4-153 Gondola-Plain	458	XXXXXX	68
69		4-154 Gondola-Equipped	-	XXXXXX	69
70		4-155 Hopper-Covered	3,729	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	192	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	-	XXXXXX	72
73		4-158 Refrigerator-Mechanical	6	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	153	XXXXXX	74
75		4-160 Flat-TOFC/COFC	434	XXXXXX	75
76		4-161 Flat-Multi-Level	8,493	XXXXXX	76
77		4-162 Flat-General Service	28	XXXXXX	77
78		4-163 Flat-All Other	1,537	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	1,723	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	1,374	XXXXXX	80
81		4-166 All Other Car Types <sup>1</sup>	16	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	18,832	XXXXXX	82
83		4-17 Work Equipment Car-Miles	695	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	3,418	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	3,418	XXXXXX	85
86		4-181 Way Trains	7,545	XXXXXX	86
87		4-182 Through Trains	134,878	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	145,841	XXXXXX	88
89		4-20 Caboose Miles	2,254	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	-		90
91		5-02 Combination, Passenger Cars	-		91
92		5-03 Sleeping and Parlor Cars	-		92
93		5-04 Dining, Grill and Tavern Cars	-		93
94		5-05 Head-End Cars (Other than 5-02)	-		94
95		5-06 TOTAL (lines 90-94)	-		95
96		5-07 Business Cars	-		96
97		5-08 Crew Cars (Other than C cabooses)	-		97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	671,459		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	

<sup>1</sup>Total number of loaded miles - - - - - and empty miles 18,832 by roadrailer reported above.



## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
99		6-020 Unit Trains	231,579	XXXXXX	99
100		6-021 Way Trains	468,083	XXXXXX	100
101		6-022 through Trains	8,619,734	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	-		102
103		6-04 Non-Revenue	-	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	9,990,855		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	16,896	XXXXXX	105
106		7-02 Non-Revenue	238	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	17,134	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	3,633,132	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	3,633,132	XXXXXX	110
111		8-04 Non-Revenue-Road Service	18,741	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	18,741	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	3,651,873	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	101,129	XXXXXX	115
116		9-02 Train Switching	21,905	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	282,852	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	14,342	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	13,873	XXXXXX	120
121		12-02 Way Trains	74,790	XXXXXX	121
122		12-03 Through Trains	532,955	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	112,199	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	-	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	-	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	6,917	XXXXXX	130
131		17-02 Unserviceable	152	XXXXXX	131
132		17-03 Surplus	-	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	7,069	XXXXXX	133

## VERIFICATION

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

## OATH

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

State of Michigan

County of Wayne

J. E. Shepherd makes oath and says that he is Treasurer and Director of Finance  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Grand Trunk Western Railroad Company  
(Insert here the exact legal title or name of the respondent)

that it is his duty to have supervision over the books of 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, 1983, to and including December 31, 1983

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30th day of April, 1984

My commission expires January 13, 1988

Use an  
L.S.  
impression seal

Walter B. Helmuth  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Michigan

County of Wayne

P. E. Tatro makes oath and says that he is Senior Vice President Finance  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Grand Trunk Western Railroad Company  
(Insert here the exact legal title or name of the respondent)

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

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

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30th day of April, 1984

My commission expires January 13, 1988

Use an  
L.S.  
impression seal

Walter B. Helmuth  
(Signature of officer authorized to administer oaths)





RC 114900

REVISED

APPENDIX A  
PAGE 1 OF 1NAME OF CARRIER GRAND TRUNK WESTERN

## SUPPLEMENTAL 1983 R-1 DATA

## INSTRUCTIONS

1. Line and column references in column (b) are to the 1983 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be completed under Depreciation accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Selected items (a)	1983 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)	Depreciation Accounting As of 1/1/84 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ ( 6,962) <sup>1</sup>	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	<u>15,167</u>	<u>\$ 13,734</u>
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investment in property	col. d	<u>373,857</u>	<u>303,908</u>
4. Depreciation and Amortization of defence projects	col. e	<u>72,653</u>	<u>76,096</u>
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	<u>2,884</u>	<u>2,539</u>
6. Lessor railroads	col. c	<u>3</u>	<u>3</u>
7. Inactive (Proprietary Companies)	col. d	<u>0</u>	<u>0</u>
8. Other Leased Properties	col. e	<u>0</u>	<u>0</u>
Other elements of Investment	Line 41		
9. Respondent	col. b	<u>0</u>	<u>0</u>
10. Lessor railroads	col. c	<u>1</u>	<u>0</u>
11. Inactive (Proprietary Companies)	col. d	<u>0</u>	<u>0</u>
12. Other Leased Properties	col. e	<u>0</u>	<u>0</u>

REVISED - JULY 27, 1984



R.C. 114900

NAME OF CARRIER GRAND TRUNK WESTERN

## SUPPLEMENTAL 1983 R-1 DATA

## INSTRUCTIONS

1. Line and column references in column (b) are to the 1983 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be completed under Depreciation accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Selected items (a)	1983 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)	Depreciation Accounting As of 1/1/83 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	<u>\$ ( 6,962)</u>	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	<u>15,167</u>	<u>\$ 15,167</u>
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investment in property	col. d	<u>373,857</u>	<u>447,924</u>
4. Depreciation and Amortization of defence projects	col. e	<u>72,653</u>	<u>137,629</u>
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	<u>2,884</u>	<u>2,884</u>
6. Lessor railroads	col. c	<u>3</u>	<u>3</u>
7. Inactive (Proprietary Companies)	col. d	<u>0</u>	<u>0</u>
8. Other Leased Properties	col. e	<u>0</u>	<u>0</u>
Other elements of Investment	Line 41		
9. Respondent	col. b	<u>0</u>	<u>0</u>
10. Lessor railroads	col. c	<u>1</u>	<u>1</u>
11. Inactive (Proprietary Companies)	col. d	<u>0</u>	<u>0</u>
12. Other Leased Properties	col. e	<u>0</u>	<u>0</u>

NAME OF CARRIER GRAND TRUNK WESTERN

SUPPLEMENTAL 1983 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by June 30, 1984.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ 23,517
	<u>Schedule 342, Accumulated Depreciation- Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	N/A
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		5% LIMITATION
3..	Total road	Line 27, col. g	NONE
	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u>		
4.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	63,313
5.	Total expenditures for road	Line 34, total of cols. b thru e	174,639
6.	Total general expenditures	Line 45, total of cols. b thru e	2,887



Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	<u>Schedule 410, Railway Operating Expenses</u>		
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	<u>6,480</u>
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	<u>15</u>
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	<u>1,767</u>
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger) Depreciation - Running	Col. g, sum of lines 13, 15, 17, 19, 21	<u>0</u>
11.	Freight	Line 136, col. f	<u>1,099</u>
12.	Passenger Depreciation - Switching	Line 136, col. g	<u>0</u>
13.	Freight	Line 137, col. f	<u>280</u>
14.	Passenger Depreciation - Other	Line 137, col. g	<u>0</u>
15.	Freight	Line 138, col. f	<u>0</u>
16.	Passenger Other - Running	Line 138, col. g	<u>0</u>
17.	Freight	Line 148, col. f	<u>504</u>
18.	Passenger Other - Switching	Line 148, col. g	<u>0</u>
19.	Freight	Line 149, col. f	<u>137</u>
20.	Passenger	Line 149, col. g	<u>*0</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	<u>41</u>
22.	Passenger	Line 150, col. g	<u>0</u>
	Total Way and Structures		
23.	Freight	Line 151, col. f	<u>29,462</u>
24.	Passenger	Line 151, col. g	<u>100</u>
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	<u>46</u>
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	<u>2,059</u>
27.	Total - Freight Train Cars	Line 24, col. f	<u>3,756</u>
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	<u>0</u>
29.	Marine Line-Haul	Line 33, col. f	<u>0</u>
30.	Local Marine	Line 34, col. f	<u>0</u>
31.	Total - Floating Equipment	Line 35, col. f	<u>0</u>
32.	Other Equipment	Col. f, sum of lines 37 thru 40	<u>0</u>
33.	Work & Other Non-revenue Equipment	Line 41, col. f	<u>94</u>
34.	Total - All Equipment	Line 43, col. f	<u>5,909</u>



Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/83 (Dollars in Thousands) (c)
35. OTHER ACCOUNTS (SEE INSTRUCTIONS)		
_____	_____	\$ _____
<u>N O N E</u>		
_____	_____	_____
_____		
_____		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

