

RC-124100

ILLINIOS CENTRAL GULF

1984

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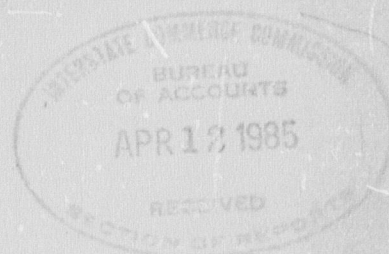
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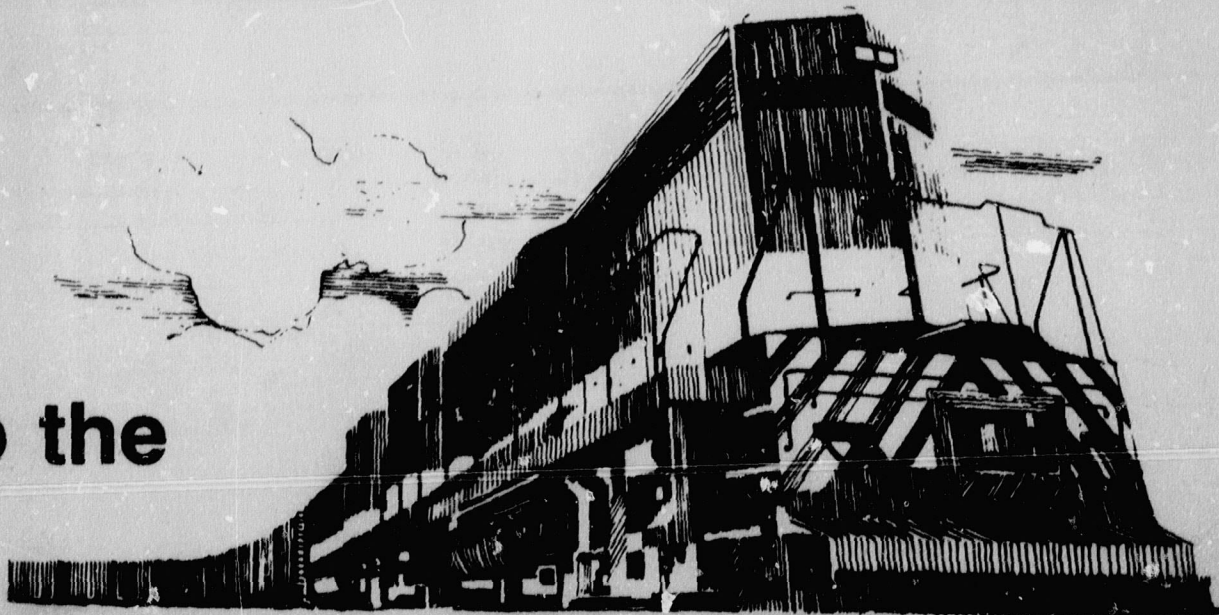
APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-87

# annual report



	<p>Illinois Central Gulf Railroad Company &amp; Subsidiaries 233 North Michigan Avenue Chicago, IL 60601</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

to the



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1984

2



# ANNUAL REPORT

OF

ILLINOIS CENTRAL GULF RAILROAD COMPANY & SUBSIDIARIES

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1984

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

(Name) M. P. Krzus (Title) Director, Financial Reporting

(Telephone number) 312 565-1600

(Office address) (Area code) 233 N. Michigan Avenue, Chicago, IL 60601

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

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Road Initials: ICG

Year 19 84

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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
		NONE

**B. IDENTITY OF RESPONDENT**

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

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

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

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

1. Exact name of common carrier making this report Illinois Central Gulf Railroad Company

2. Date of incorporation December 30, 1971

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

Delaware

4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars N/A

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

☐ Two copies are attached to this report.

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

☒ No annual report to stockholders is prepared.

Two copies of Form 10-K are attached to this report.



## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 1 per share; first preferred, \$ 10,000.00 per share; second preferred, \$      per share; debenture stock, \$      per share. See Note, Page 4
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote.
3. Are voting rights proportional to holdings? See Note If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing.  
Books not Closed
7. State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing; if not, state as of the close of the year. 1,000 votes, as of December 31, 1984 (Date)

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

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Common (d)	PREFERRED		
					Second (e)	First (f)	
(a)	(b)	(c)	(d)	(e)	(f)		
1	IC Industries	Chicago, IL	1,000	1,000	None	None	1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

## 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. 1000  
votes cast.
11. Give the date of such meeting. May 16, 1984
12. Give the place of such meeting. Chicago, IL

## NOTES AND REMARKS

Redeemable Preference Shares

Under three agreements entered into since 1977, with the United States of America (the Government), the Company authorized the issuance of \$167,000,000 of Redeemable Preference Shares to obtain low-cost financing pursuant to Title V of the Railroad Revitalization and Regulatory Reform Act of 1976, as amended, for the rehabilitation of three segments of its mainline track. These shares are subject to mandatory redemption over a 20-year period beginning in 1988 and dividends at an average annual rate of 4.9% shall be declared and paid over the same period. At December 31, 1984, the Company had issued \$152,530,000 of these shares.

Construction of these improvements was completed in 1983. When the final audit by the Government was completed and reviewed during 1984, the restriction on the payment of dividends to Industries was partially removed. The Company is permitted to pay, without the consent of the Government, dividends, which in the aggregate do not exceed \$132,948,000.

The Preference Shares are senior in rights to the common stock of the Company, whenever issued, with respect to dividend and redemption payments and in the event of liquidation or dissolution. The shares are non-voting; however, whenever a dividend or redemption payment which is due remains unpaid for four months, the Secretary of Transportation has the right to elect or appoint two members of the Company's Board of Directors, who are not to constitute more than 20% of the Board. Upon default, the holders of a majority of the aggregate par value of the then outstanding shares may (i) convert their respective shares into a fixed interest debt obligation of the Company, (ii) accelerate redemption payments to a minimum of fifteen annual payments (including payments already made) beginning no earlier than the sixth anniversary of the date of issue, and/or (iii) increase the dividend rate to reflect a higher yield to maturity. If the shares become a fixed interest debt obligation, they would be subordinate to the senior debt of the Company (bonds, notes, equipment trust certificates, conditional sales agreements, capitalized leases, debentures and mortgages) created prior to that time as to dividend and redemption payments and in the event of liquidation or dissolution.



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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash	-	-	1
2		702	Temporary Cash Investments	-	-	2
3		703	Special Deposits	-	31	3
4		704	Accounts Receivable	1 941	1 210	4
			- Loan and Notes	-	-	
5		705	- Interline and Other Balances	-	-	5
6		706	- Customers	24 874	29 803	6
7		707	- Other	13 210	11 822	7
8		709, 708	- Accrued Accounts Receivables	65 410	61 193	8
9		708.5	- Receivables from Affiliated Companies	22 234	-	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(3 319)	(4 147)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	2 049	2 270	11
12		712	Materials and Supplies	44 702	48 236	12
13		713	Other Current Assets	743	9 944	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>171 844</b>	<b>160 362</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	3 820	3 731	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	16 521	13 789	16
17		722, 723	Other Investments and Advances	10 376	9 067	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) \$ .	12 215	10 999	19
20		739, 741	Other Assets	6 881	12 298	20
21		743	Other Deferred Debits	9 267	9 602	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>59 080</b>	<b>59 486</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedules 330 and 330A)	1 984 068	1 974 188	24
25	*		Equipment	580 547	608 121	25
26			Unallocated Items	- 0 -	-	26
27			Accumulated Depreciation and Amortization (Schedules 335, 339; 342, 351)	(856 393)	(866 897)	27
28			<b>Net Road and Equipment</b>	<b>1 708 222</b>	<b>1 715 412</b>	<b>28</b>
29	*		<b>TOTAL ASSETS</b>	<b>1 939 146</b>	<b>1 935 260</b>	<b>29</b>

**NOTES AND REMARKS**

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	-	-	30
31		752	Accounts Payable; Interline and Other Balances	71	(2 053)	31
32		753	Audited Accounts and Wages	2 947	14 492	31
33		754	Other Accounts Payable	975	3 263	33
34		755, 756	Interest and Dividends Payable	7 965	5 612	34
35		757	Payables to Affiliated Companies	-	80 339	35
36		759	Accrued Accounts Payable	117 168	101 444	36
37		760, 761, 761.5, 762	Taxes Accrued	10 121	13 400	37
38		763	Other Current Liabilities	(7 297)	(5 063)	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	31 593	35 561	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>163 543</b>	<b>247 265</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	284 646	212 502	41
42		766	Equipment Obligations	130 920	156 328	42
43		766.5	Capitalized Lease Obligations	16 401	24 631	43
44		768	Debt in Default	-	-	44
45		769	Accounts payable; Affiliated Companies	-	16 344	45
46		770.1, 770.2	Unamortized Debt Premium	(5 500)	(1 550)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	123 003	113 907	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	60 233	63 016	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>609 703</b>	<b>585 178</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Capital Stock: (Schedule 230)	152 531	151 801	52
53			Common Stock	1	1	53
54			Preferred Stock	152 530	151 800	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	268 565	268 565	56
<b>Retained Earnings:</b>						
57		797	Appropriated	41 439	39 959	57
58		798	Unappropriated (Schedule 220)	703 365	642 492	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			Net Stockholders Equity	1 165 900	1 102 817	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>1 939 146</b>	<b>1 935 260</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 response, it 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 \$ 542,000,000

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

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

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

(i) If funding is by insurance, give name of insuring company Continental Illinois National Bank & Trust

If funding is by trust agreement, list trustee(s) August 10, 1972

Date of trust agreement or latest amendment August 10, 1972

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

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

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

Yes      No X

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

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

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

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

(b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was \$ - 0 -

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account.  
\$ - 0 -

Continued on following page

# 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

7. Give particulars with respect to contingent assets and liabilities at the close of the year, in accordance with Instruction 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the 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. Additional pages may be added if more space is needed.

## (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			N/A	\$
(Previous Yr.)	Current Portfolio			N/A	N/A
as of / /	Noncurrent Portfolio			N/A	N/A

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

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

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

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

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



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

Pensions

## NOTES AND REMARKS

All employees are covered under the Railroad Retirement Act. In addition, management employees are covered under a qualified funded pension plan. The pension expense for this plan was \$2,599,000, \$3,090,000 and \$2,941,000 for the years 1984, 1983 and 1982, respectively, which includes amortization of past service costs over periods not exceeding 40 years.

The decline in expense in 1984 is due primarily to decreases in employment prior to 1983 partially offset by a plan amendment in 1983 that included certain early retirement benefits under the pension plan.

The actuarial present value of accumulated pension benefits and net assets available for benefits of this pension plan were (in thousands):

	January 1,	
	1984	1983
Actuarial present value of accumulated pension benefits (8% interest rate):		
Vested.....	\$30,525	\$30,217
Non-vested.....	<u>1,437</u>	<u>1,719</u>
Total.....	<u>\$31,962</u>	<u>\$31,936</u>
Net assets available for benefits (at market value).....	<u>\$36,131</u>	<u>\$32,027</u>

The actuarial present value of accumulated plan benefits increased by approximately \$26,000 due to the plan amendment mentioned above and the accrual of benefits and interest as offset by benefits paid during the year.

(Continued on Page 12)

## 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 OPERATING INCOME</b>					
1		(101) Freight	877 099	800 460	877 099	-	1
2		(102) Passenger	19 535	20 694	-	19 535	2
3		(103) Passenger-Related	-	-	-	-	3
4		(104) Switching	22 938	21 131	22 938	-	4
5		(105) Water Transfers	-	-	-	-	5
6		(106) Demurrage	8 702	7 620	8 702	-	6
7		(110) Incidental	4 217	4 133	3 690	527	7
8		(121) Joint Facility-Credit	175	302	175	-	8
9		(122) Joint Facility-Debit	-	(2)	-	-	9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	932 666	854 338	912 604	20 062	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	22 022	21 307	325	21 697	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	-	-	-	-	12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	<b>934 688</b>	<b>875 645</b>	<b>912 929</b>	<b>41 759</b>	<b>13</b>
14	*	(531) Railway operating expenses	892 102	867 701	850 035	42 067	14
15	*	<b>Net revenue from railway operations</b>	<b>62 586</b>	<b>7 944</b>	<b>62 894</b>	<b>(308)</b>	<b>15</b>
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	48	104			16
17		(510) Miscellaneous rent income	4 527	4 015			17
18		(512) Separately operated properties-Profit	-	-			18
19		(513) Dividend Income (cost method)	-	-			19
20		(514) Interest Income	1 388	1 557			20
21		(516) Income from sinking and other funds	168	376			21
22		(517) Release of premiums on funded debt	38	36			22
23		(518) Contributions from other companies	-	-			23
24		(519) Miscellaneous income	54 433	22 517			24
25		Income from affiliated companies Dividends (equity method)	-	206			25
26		Equity in undistributed earnings (losses)	2 389	230			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	<b>62 991</b>	<b>29 041</b>			<b>27</b>
28		<b>TOTAL INCOME (lines 15, 27)</b>	<b>125 577</b>	<b>36 985</b>			<b>27</b>
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	-	-			29
30		(535) Taxes on property used in other than carrier operations	-	300			30
31		(543) Miscellaneous rent expense	143	94			31
32		(544) Miscellaneous taxes	254	334			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	1 509	2 396			36
37		(553) Uncollectible accounts	-	-			37
38		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)</b>	<b>1 906</b>	<b>3 124</b>			<b>38</b>
39		<b>Income available for fixed charges Lines 28, 38)</b>	<b>123 671</b>	<b>33 861</b>			<b>39</b>



**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	43 960	40 049	40
41		(b) Interest in default	-	-	41
42		(547) Interest on unfunded debt	7 537	9 245	42
43		(548) Amortization of discount on funded debt	387	191	43
44		<b>TOTAL FIXED CHARGES (lines 40-43)</b>	<b>51 884</b>	<b>49 485</b>	<b>44</b>
45		Income after fixed charges (lines 39, 44)	71 787	(15 624)	45
<b>OTHER DEDUCTIONS</b>					
46		(546) Interest on funded debt:	-	-	46
		(c) Contingent interest	-	-	
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
47		(555) Unusual or infrequent items (debit) credit	-	-	47
48		Income (Loss) from continuing operations (before income taxes)	71 787	(15 624)	48
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	-	-	49
50	*	State income taxes	338	125	50
51	*	Other income taxes	-	-	51
52	*	(557) Provision for deferred taxes	9 096	(8 233)	52
53		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)</b>	<b>9 434</b>	<b>(8 108)</b>	<b>53</b>
54	*	Income from continuing operations	62 353	(7 516)	54
<b>DISCONTINUED OPERATIONS</b>					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )	-	39	55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )	-	(25)	56
57		Income before extraordinary items	62 353	(7 502)	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>	<b>-</b>	<b>-</b>	<b>61</b>
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$ )	-	-	62
63	*	Net income (Loss)	62 353	(7 502)	63
<b>Reconciliation of net railway operating income (NROI)</b>					
64	*	Net revenues from railway operations	62 586	7 944	64
65	*	(556) Income taxes on ordinary income ( - )	(338)	(125)	65
66	*	(557) Provision for deferred income taxes ( - )	(9 096)	8 233	66
67		Income from lease of road and equipment ( - )	(36)	(36)	67
68		Rent for leased roads and equipment ( + )	684	684	68
69		Net railway operating income (loss)	53 800	16 700	69

In 1984 the Company received permission to file its R-1 annual report on a consolidated system basis which is consistent with its 10-K. In order to have comparability 1983 figures have been restated to a consolidated system basis.

## NOTES AND REMARKS FOR SCHEDULES 210 and 220

(Continued from Page 9)

Leases

Property under capital leases is included in the consolidated balance sheets as follows (in thousands):

	December 31,	
	<u>1984</u>	<u>1983</u>
Transportation:		
Road	\$19 863	\$19 863
Equipment	<u>65 797</u>	<u>72 180</u>
	85 660	92 043
Accumulated depreciation	<u>63 296</u>	<u>64 049</u>
Net assets under capital leases	<u>\$22 364</u>	<u>\$27 994</u>

At December 31, 1984, minimum rental payments under capital and operating leases that have initial or remaining noncancelable terms in excess of one year were as follows (in thousands):

	<u>Capital Leases</u>	<u>Operating Leases</u>
1985	\$ 11 704	\$65 429
1986	5 540	63 771
1987	2 285	59 346
1988	2 072	56 487
1989	1 988	55 265
Thereafter	<u>2 094</u>	<u>285 888</u>
Total minimum lease payments	25 683	<u>\$586 186</u>
Less: Imputed interest	<u>2 480</u>	
Present value of minimum lease payments	<u>\$ 23 203</u>	

Total rent expense applicable to operating leases amounted to \$72,688,000, \$70,388,000, and \$72,363,000 in 1984, 1983, 1982, respectively. Most of the Company's leases provide that the Company pay taxes, maintenance, insurance, and certain other operating expenses.

Operating lease minimum payments above include payments to an affiliate of Industries ranging from \$14,226,000 to \$14,588,000 from 1985 through 1989 and aggregating \$105,522,000 thereafter.



### 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	\$ 637 693	\$ 4 799	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	59 964	2 389	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings	206		5
6		TOTAL	60 170	2 389	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings		206	8
9		(620) Appropriations for sinking and other funds	1 480		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock			11
12		Preferred stock <sup>1</sup>			12
13		TOTAL	1 480	206	13
14		Net increase (decrease) during year (Line 6 minus line 13)	58 690	2 183	14
15	*	Balances at close of year (Lines 1, 2 and 14)	696 383	6 982	15
16	*	Balances from line 15(c)	6 982	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	703 365	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____	1 480		19
20		Debits during year \$ _____			20
21		Balance at Close of year \$ _____	41 439		21
		REMARKS			
22		Amount of assigned Federal income tax consequences: Account 606		N/A	22
23		Account 616		N/A	23

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

### 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 Issued 8/11/72	1.00	1 000	1 000		1 000	1		1
2									2
3									3
4	Preferred Issued 9/23/77	10 000.00	2 400	2 384		2 384	23 840		4
5	9/28/78	10 000.00	8 400	7 909		7 909	79 090		5
6	9/05/79	10 000.00	5 900	4 960		4 960	49 600		6
7									7
8									8
9									9
10	TOTAL		17 700	16 253		16 253	152 531		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	15 180	151 800	1 000	1				11
12	Capital Stock Sold <sup>1</sup>	73	730						12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Stock Dividends								15
16	Balance at close of year	15 253	152 530	1 000	1				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	62 353	(7 516)	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	65 514	64 968	3
4		Net increase (decrease) in deferred income taxes	9 096	(8 233)	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(2 389)	(229)	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities			6
7		Other (specify):			7
8					8
9					9
10					10
11					11
12		<b>TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS</b>	134 574	48 990	12
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>	134 574	48 990	14
15		Working capital from sources other than operating: Proceeds from issuance of long-term liabilities	225 000	37 124	15
16		Proceeds from sale/disposition of carrier operating property	12 308	25 349	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	730	2 850	20
21		Other (specify):			21
22		<b>Other, Net</b>	1 228	(12 908)	22
23					23
24					24
25		<b>Discontinued Operations</b>		1 560	25
26		<b>TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING</b>	239 266	53 975	26
27		<b>TOTAL SOURCES OF WORKING CAPITAL</b>	373 840	102 965	27

**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	206 788	54 969	28
29		Cash dividends declared			29
30		Purchase price of carrier operating property	71 848	62 311	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>	<b>278 636</b>	<b>117 280</b>	44
45		Net increase (decrease) in working capital	<b>95 204</b>	<b>(14 315)</b>	45

**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, and 21, to two decimal places.

Line No.	Item (a)	Source No.	Amount (b)	Line
	<b>CURRENT OPERATING ASSETS</b>		<b>- 0 -</b>	
1	Interline and Other Balances (705)	Schedule 200, line 5, column b		1
2	Customers (706)	Schedule 200, line 6, column b	24 874	2
3	Other (707)	Note A	13 210	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	38 084	4
	<b>OPERATING REVENUE</b>			
5	Railway Operating Revenue	Schedule 210, line 13, column b	954 688	5
6	Rent Income	Note B	44 918	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	999 606	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	2 776.68	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	13.72	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	28.72	10
	<b>CURRENT OPERATING LIABILITIES</b>			
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	71	11
12	Audited Accounts and Wages Payable (753)	Note A	2 947	12
13	Accounts Payable—Other (754)	Note A	(6 643)	13
14	Other Taxes Accrued (761.5)	Note A	10 121	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	6 496	15
	<b>OPERATING EXPENSES</b>			
16	Railway Operating Expenses	Schedule 210, line 14, column b	892 102	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	65 017	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	872 003	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	2 422.23	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	2.68	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	26.04	21
22	Cash Working Capital Required	Line 21 x line 19	63 075	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	- 0 -	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	- 0 -	24
	<b>MATERIALS AND SUPPLIES</b>			
25	Total Material and Supplies (712)	Note A	44 702	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	31	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	44 671	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	44 671	28

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

(B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.

(C) If result is negative, use zero.

## NOTES AND REMARKS



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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 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	721A	A1	VII	#Peoria & Pekin Union Railway Co. Common Stock	46+	1
2	"	"	"	#Jefferson SWRR Co.	33+	2
3	"	"	"	#Joliet Union Depot	33+	3
4	"	"	"	#Paducah & Illinois Railroad Co.	33+	4
5	"	"	"	#Terminal RR Assn. - St. Louis	12+	5
6	"	"	"	#Belt Railway Company	8+	6
7	"	"	"	#Kansas City Terminal Co.	8+	7
8	"	"	"	#Trailer Train Company	4+	8
9				Total A-1		9
10	721D	D1	VII	Trailer Train Co. - Note 4-17-67		10
11	"	"	"	" " " " 1-09-69		11
12				Total D-1		12
13	721E	E1	VII	Belt Railway Co. Advances		13
14	"	"	"	Jefferson SWRR Co.		14
15	"	"	"	Joliet Union Depot Co.		15
16	"	"	"	Kansas City Term. Ry.		16
17	"	"	"	Paducah & Illinois RR Co.		17
18	"	"	"	Terminal RR Assn. of St. Louis		18
19				Total E-2		19
20				Sub-Total Acct. 721		20
21				Undistributed Earnings (Pg.24)		21
22				Intercompany Elimination		22
23				Total Acct. 721		23
24	Other Parties to Joint Control					24
25	Line 1:			ConRail; C&NW Ry; N&W Ry.		25
26	Line 2:			MPRR Co.		26
27	Line 3:			NIRC; ATSF		27
28	Line 4:			BNRR; SBD		28
29	Line 5:			BNRR; Chessie System; SSW Ry. Co; L&N RR Co.; MPRR; N&W; SOU Ry.		29
30	Line 6:			ATSF; BN; C&O; ConRail; GTW; MPRR; N&W; SBD; SOO		30
31	Line 7:			ATSF; BN; CNW; MILW; SSW; KCS; KCT; MKT; MPRR; N&W; UP		31
32	Line 8:			Propriety Companies subject to change		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	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)		
1	47 1/4			47 1/4				1
2	29			29				2
3	10			10				3
4	3			3				4
5	- 0 -			- 0 -				5
6	260			260				6
7	183	215		398				7
8	173			173				8
9	1 132	215	-	1 347	-	-	-	9
10	336			336			22	10
11	336			336			25	11
12	672	-	-	672	-	-	47	12
13	1 389	54		1 443			80	13
14	14			14				14
15	6			6				15
16	3 632	225		3 857				16
17	1 254	6	71	1 189			97	17
18	1 911	120		2 031				18
19	8 206	405	71	8 540	-	-	177	19
20	10 010	620	71	10 559			224	20
21	4 325	2 183		6 508		(206)	2 389	21
22	(546)			(546)				22
23	13 789	2 803	71	16 521		(206)	2 613	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)

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40



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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Carriers: (List specifics for each company)								
1								1
2	Peoria & Pekin Union Ry. Co. Common Stock	3 205	(206)	2 182			5 181	2
3	Mississippi Export Company " "	1 594		207			1 801	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		4 799	(206)	2 389			6 982	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 details in the corresponding portion of Schedule 330A may be omitted. However, lines 43, Grand Total should be completed. 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 sub- or column headings without specific authority from the Commission.
9. If during the year, acquisition of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving terms 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

**100. 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	42 993			1
2		(3) Grading	178 137			2
3		(4) Other right-of-way expenditures	542			3
4		(5) Tunnels and subways	4 014			4
5		(6) Bridges, trestles, and culverts	194 203			5
6		(7) Elevated structures				6
7		(8) Ties	370 673			7
8		(9) Rail and other track material	612 968			8
9		(11) Ballast	268 834			9
10		(13) Fences, snowsheds, and signs	3 060			10
11		(16) Station and office buildings	41 849			11
12		(17) Roadway buildings	1 998			12
13		(18) Water stations	351			13
14		(19) Fuel stations	6 741			14
15		(20) Shops and enginehouses	68 630			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	251			17
18		(24) Coal and ore wharves	843			18
19		(25) TOFC/COFC terminals	9 073			19
20		(26) Communication systems	50 514			20
21		(27) Signals and interlockers	46 604			21
22		(29) Power plants	221			22
23		(31) Power-transmission systems	8 763			23
24		(35) Miscellaneous structures	159			24
25		(37) Roadway machines	19 611			25
26		(39) Public improvements - Construction	18 507			26
27		(44) Shop machinery	22 830			27
28		(45) Power-plant machinery	1 819			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	1 974 188			30
31		(52) Locomotives	206 623			31
32		(53) Freight-train cars	384 833			32
33		(54) Passenger-train cars	164			33
34		(55) Highway revenue equipment	3 095			34
35		(56) Floating equipment				35
36		(57) Work equipment	12 436			36
37		(58) Miscellaneous equipment	970			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	608 121			38
39		(76) Interest during construction				39
40		TOTAL	2 582 309			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	2 582 309			43



### 330. ROAD AND EQUIPMENT PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	42 993			1
2		(3) Grading	178 137			2
3		(4) Other right-of-way expenditures	542			3
4		(5) Tunnels and subways	4 014			4
5		(6) Bridges, trestles, and culverts	194 203			5
6		(7) Elevated structures				6
7		(8) Ties	370 673			7
8		(9) Rail and other track material	612 968			8
9		(11) Ballast	268 834			9
10		(13) Fences, snowsheds, and signs	3 060			10
11		(16) Station and office buildings	41 849			11
12		(17) Roadway buildings	1 998			12
13		(18) Water stations	351			13
14		(19) Fuel stations	6 741			14
15		(20) Shops and enginehouses	68 630			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	251			17
18		(24) Coal and ore wharves	843			18
19		(25) TOFC/COFC terminals	9 073			19
20		(26) Communication systems	50 514			20
21		(27) Signals and interlockers	46 604			21
22		(29) Power plants	221			22
23		(31) Power-transmission systems	8 763			23
24		(35) Miscellaneous structures	159			24
25		(37) Roadway machines	19 611			25
26		(39) Public improvements - Construction	18 507			26
27		(44) Shop machinery	22 830			27
28		(45) Power-plant machinery	1 819			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	1 974 188			30
31		(52) Locomotives	206 623			31
32		(53) Freight-train cars	384 833			32
33		(54) Passenger-train cars	164			33
34		(55) Highway revenue equipment	3 095			34
35		(56) Floating equipment				35
36		(57) Work equipment	12 436			36
37		(58) Miscellaneous equipment	970			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	608 121			38
39		(76) Interest during construction				39
40		TOTAL	2 582 309			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	2 582 309			43

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		287	3 388	(3 101)	39 892	1
2		1 483	6 259	(4 776)	173 361	2
3			8	(8)	534	3
4		3		3	4 017	4
5		7 014	8 088	(1 074)	193 129	5
6						6
7		20 970	11 818	9 152	379 825	7
8		13 893	11 845	2 048	615 016	8
9		12 871	14 562	(1 691)	267 143	9
10		42	293	(251)	2 809	10
11		1 107	875	232	42 081	11
12		105	75	30	2 028	12
13			7	(7)	344	13
14		15	76	(61)	6 680	14
15		2 535	677	1 858	70 488	15
16						16
17					251	17
18					843	18
19		326	134	192	9 265	19
20		3 705	1 496	2 209	52 723	20
21		4 965	779	4 186	50 790	21
22					221	22
23		63	30	33	8 796	23
24			14	(14)	145	24
25		290	358	(68)	19 543	25
26		1 535	328	1 207	19 714	26
27		44	263	(219)	22 611	27
28					1 819	28
29						29
30		71 253	61 373	9 880	1 984 068	30
31		216	10 940	(10 724)	195 899	31
32		136	16 867	(16 731)	368 102	32
33					164	33
34			30	(30)	3 065	34
35						35
36		239	332	(93)	12 343	36
37		4		4	974	37
38		595	28 169	(27 574)	580 547	38
39						39
40		71 848	89 542	(17 694)	2 564 615	40
41	*					41
42						42
43		71 848	89 542	(17 694)	2 564 615	43



**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				9
10		(13) Fences, snowsheds, and signs				10
11		(16) Station and office buildings				11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses				15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems				20
21		(27) Signals and interlockers				21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction				26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD				30
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		TOTAL EXPENDITURES FOR EQUIPMENT				38
39		(76) Interest during construction				39
40		TOTAL				40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL				43

Improvements on leased property to be reported in this schedule are included in Schedule 330 account total less than 5% of Account 731 at beginning and end of year.

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

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
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



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

(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 38 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to property, used but not owned, when the rent therefor is not included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

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

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	178 193	173 413	1.00				
2	(4) Other, right-of-way expenditures	542	534	4.00				2
3	(5) Tunnels and subways	4 015	4 015	0.57				3
4	(6) Bridges, trestles, and culverts	191 997	189 620	1.55				4
5	(7) Elevated structures	-	-	-				5
6	(8) Ties	390 569	379 867	3.50				6
7	(9) Rail and other track material	613 035	615 124	2.25				7
8	(11) Ballast	268 853	267 165	2.80		N		8
9	(13) Fences, snow sheds, and signs	3 067	2 778	2.00		O		9
10	(16) Station and office buildings	41 543	41 771	2.22		N		10
11	(17) Roadway buildings	1 998	1 918	2.78		E		11
12	(18) Water stations	352	345	2.00				12
13	(19) Fuel stations	6 720	6 681	2.97				13
14	(20) Shops and enginehouses	68 553	68 904	2.00				14
15	(22) Storage warehouses	-	-	-				15
16	(23) Wharves and docks	251	251	2.22				16
17	(24) Coal and ore wharves	842	842	2.00				17
18	(25) TOFC/COFC terminals	8 793	8 967	2.38				18
19	(26) Communication systems	45 242	50 545	2.37				19
20	(27) Signals and interlockers	46 069	48 103	2.77				20
21	(29) Power plants	221	221	2.17				21
22	(31) Power-transmission systems	7 714	8 744	2.38				22
23	(35) Miscellaneous structures	159	145	2.38				23
24	(37) Roadway machines	18 705	19 214	4.22				24
25	(39) Public improvements—Construction	18 116	19 294	3.27				25
26	(44) Shop machinery	22 428	22 590	3.17				26
27	(45) Power-plant machinery	1 818	1 818	2.88				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	1939 795	1932 869	2.41				30
	EQUIPMENT							
31	(52) Locomotives	133 168	130 042	2.87	27 789	21 406	6.60	31
32	(53) Freight-train cars	323 747	297 123	3.61	44 391	44 391	6.62	32
33	(54) Passenger-train cars	165	164	4.00				33
34	(55) Highway revenue equipment	1 138	1 129	6.20				34
35	(56) Floating equipment							35
36	(57) Work equipment	9 454	9 166	4.09				36
37	(58) Miscellaneous equipment	110	114	7.30				37
38	TOTAL EQUIPMENT	467 782	437 738	3.41	72 180	65 797	6.61	38
39	GRAND TOTAL	2407 577	2370 607		72 180	65 797		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 38.

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	57 659	1 762		5 424		53 997	1
2		(4) Other, right-of-way expenditures	371	22		8		385	2
3		(5) Tunnels and subways	830	23				853	3
4		(6) Bridges, trestles, and culverts	57 174	2 939		7 281		52 832	4
5		(7) Elevated structures							5
6		(8) Ties	115 719	13 109		14 244		114 584	6
7		(9) Rail and other track material	185 796	13 359		(358)		199 513	7
8		(11) Ballast	151 911	7 516		14 506		124 921	8
9		(13) Fences, snow sheds, and signs	2 831	60		312		2 578	9
10		(16) Station and office buildings	7 881	963		980		7 864	10
11		(17) Roadway buildings	516	54		65		505	11
12		(18) Water stations	354	7		9		352	12
13		(19) Fuel stations	1 718	199		41		1 876	13
14		(20) Shops and enginehouses	11 378	1 365		287		12 456	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	105	6				111	16
17		(24) Coal and ore wharves	291	17				308	17
18		(25) TOFC/COFC terminals	866	212		94		984	18
19		(26) Communication systems	7 181	1 147		1 453		6 875	19
20		(27) Signals and interlockers	17 060	1 348		801		17 607	20
21		(29) Power plants	203	5				208	21
22		(31) Power-transmission systems	5 376	225		46		5 555	22
23		(35) Miscellaneous structures	74	4		9		69	23
24		(37) Roadway machines	8 918	814		194		9 538	24
25		(39) Public improvements—Construction	13 090	614		318		13 386	25
26		(44) Shop machinery*	5 566	717		264		6 019	26
27		(45) Power-plant machinery*	1 858	53				1 911	27
28		All other road accounts	61					61	28
29		Amortization (Adjustments) (736)	2 090					2 090	29
30		TOTAL ROAD	636 877	46 540		45 979		637 438	30
		EQUIPMENT							
31		(52) Locomotives	98 812	5 012		13 140		90 684	31
32		(53) Freight-train cars	122 392	13 496		16 321		119 567	32
33		(54) Passenger-train cars	78	7				85	33
34		(55) Highway revenue equipment	1 759	70		86		1 743	34
35		(56) Floating equipment							35
36		(57) Work equipment	6 230	381		463		6 148	36
37		(58) Miscellaneous equipment	724	8		23		709	37
38		Amortization Adjustments (736)	25			6		19	38
39		TOTAL EQUIPMENT	230 020	18 974		30 039		218 955	39
40		GRAND TOTAL	866 897	65 514		76 018		856 393	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							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			NONE				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 bad 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			NONE				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)		
	ROAD			%	1
1	(3) Grading				2
2	(4) Other, right-of-way expenditures				3
3	(5) Tunnels and subways				4
4	(6) Bridges, trestles, and culverts				5
5	(7) Elevated structures				6
6	(8) Ties				7
7	(9) Rail and other track material				8
8	(11) Ballast				9
9	(13) Fences, snow sheds, and signs				10
10	(16) Station and office buildings				11
11	(17) Roadway buildings				12
12	(18) Water stations				13
13	(19) Fuel stations				14
14	(20) Shops and enginehouses				15
15	(22) Storage warehouses				16
16	(23) Wharves and docks				17
17	(24) Coal and ore wharves				18
18	(25) TOFC/COFC terminals				19
19	(26) Communication systems				20
20	(27) Signals and interlockers				21
21	(29) Power plants				22
22	(31) Power-transmission systems				23
23	(35) Miscellaneous structures				24
24	(37) Roadway machines				25
25	(39) Public improvements—Construction				26
26	(44) Shop machinery*				27
27	(45) Power-plant machinery*				28
28	All other road accounts				29
29	Amortization (Adjustments)				30
30	TOTAL ROAD				
	EQUIPMENT				31
31	(52) Locomotives				32
32	(53) Freight-train cars				33
33	(54) Passenger-train cars				34
34	(55) Highway revenue equipment				35
35	(56) Floating equipment				36
36	(57) Work equipment				37
37	(58) Miscellaneous equipment				38
38	Amortization Adjustments				39
39	TOTAL EQUIPMENT				
40	GRAND TOTAL				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. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 38, Grand Total, should be completed.

Line No.	Cross Check	Account  (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		TOTAL EQUIPMENT							37
38		GRAND TOTAL	835	136		548		423	38

**Detail of Accumulated Depreciation - Improvements to Road and Equipment**  
 \* To be reported with equipment expense rather than M&S expenses. Leased from others to be reported in  
 Schedule 335 account total less than 5% of Account 735 at beginning and end of year.

NOTES AND REMARKS FOR SCHEDULE 342



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

(Dollars in Thousands)

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

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 1 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)		
	ROAD				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery*				27
28	All other road accounts				28
29	TOTAL ROAD				29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment				36
37	TOTAL EQUIPMENT			N/A	37
38	GRAND TOTAL				38

Depreciation Base and Rates - Road and Equipment Leased to Other to be reported in this schedule are included in Schedule 332 account total less than 5% of

Account 731 at beginning and end of year.

### 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. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 38, Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to 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							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>	490	35				525	38

Accumulated depreciation - Road and Equipment leased to others to be reported in this schedule are included in Schedule 335 account total less than 5% of Account 735 at beginning and end of year.



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

(Dollars in Thousands)

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

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

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

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

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 used (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	Illinois Central Gulf Railroad Company	6 486	2 564 615	856 393	1
2		ADD-LEASED FROM OTHERS				2
3						3
4	O	Burlington Northern-West Frankfort, IL		1		4
5	O	Island Creek Coal Co.-Madisonville, KY		47		5
6						6
7	O	Vicksburg Bridge Commission of Warren				7
8		County, MS-Bridge-Vicksburg, MS to Delta				8
9		Point, LA	3	3 346		9
10	O	Terminal Railroad Association of St. Louis		409		10
11	O	St. Louis & San Francisco Railway Company		33		11
12	O	Seaboard Coast Line Railroad Company		12		12
13	O	Southern Railway System (Mobile and				13
14		Birmingham Railway Company		4		14
15		Total-Leased From Others	3	3 852		15
16		DEDUCT-LEASED TO OTHERS				16
17	O	Chicago & Northwestern Ry. Co.-Madison, IL		9		17
18						18
19	O	Kensington & Eastern RR Co.-Leased to				19
20		Chicago South Shore & South Bend RR	5	1 646	525	20
21	O	Terminal Railroad Association of St. Louis		79		21
22		East St. Louis, Illinois				22
23		Total-Leased to Others	5	1 734	525	23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	6 484	2 566 733	855 868	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 37 methods of estimating value of property of non-carriers or property of other carriers.
4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	39 892	392		382	1
2		(3) Grading	173 361	114		195	2
3		(4) Other, right-of-way expenditures	534				3
4		(5) Tunnels and subways	4 017	33			4
5		(6) Bridges, trestles, and culverts	193 129	2 143		390	5
6		(7) Elevated structures					6
7		(8) Ties	379 825	191		82	7
8		(9) Rail and other track material	615 016	857		428	8
9		(11) Ballast	267 143	53		79	9
10		(13) Fences, snow sheds, and signs	2 809	1		38	10
11		(16) Station and office buildings	42 081	13		28	11
12		(17) Roadway buildings	2 028				12
13		(18) Water stations	344				13
14		(19) Fuel stations	6 680				14
15		(20) Shops and enginehouses	70 488	55			15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	251				17
18		(24) Coal and ore wharves	843				18
19		(25) TOFC/COFC terminals	9 265				19
20		(26) Communication systems	52 723				20
21		(27) Signals and interlockers	50 790			11	21
22		(29) Power plants	221				22
23		(31) Power-transmission systems	8 796			101	23
24		(35) Miscellaneous structures	145				24
25		(37) Roadway machines	19 243				25
26		(39) Public improvements—Construction	19 714				26
27		(44) Shop machinery	22 611				27
28		(45) Power-plant machinery	1 819				28
29		Leased property capitalized rentals (explain)					29
30		Other (specify and explain)					30
31		Total expenditures for road	1984 068	3 852		1 734	31
32		(52) Locomotives	195 899				32
33		(53) Freight-train cars	368 102				33
34		(54) Passenger-train cars	164				34
35		(55) Highway revenue equipment	3 065				35
36		(56) Floating equipment					36
37		(57) Work equipment	12 343				37
38		(58) Miscellaneous equipment	974				38
39		Total expenditures for equipment	580 547				39
40		(76) Interest during construction					40
41		(80) Other elements of investment					41
42		(90) Construction work in progress					42
43		GRAND TOTAL	2564 615	3 852		1 734	43



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 136 thru 138, column (f)	=	Line 31, column (b)
Lines 118 thru 123, and 130 thru 135, column (f)	=	Line 31, column (c)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))	=	Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))	=	Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))	=	Lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)

# 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)			
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	177	340	212	361	1 090	42	1 132	1
2		Bridge and Building	1 283	88	107	153	1 631	56	1 687	2
3		Signal	744	58	(82)	84	804	-	804	3
4		Communication	1 165	85	23	41	1 314	-	1 314	4
5		Other	774	42	37	146	999	415	1 414	5
		REPAIR AND MAINTENANCE	3 024	(85)	1 434	(52)	4 321	95	4 416	6
6		Roadway - Running								7
7		Roadway - Switching	89	232	(6)	3	318	-	318	8
8		Tunnels and Subways - Running	-	-	-	-	-	-	-	9
9		Tunnels and Subways - Switching	-	-	-	-	-	-	-	10
10		Bridges and Culverts - Running	1 762	198	327	(1 200)	1 087	10	1 097	11
11		Bridges and Culverts - Switching	56	2	-	-	58	-	58	12
12		Ties - Running	1 090	645	(50)	(310)	1 375	34	1 409	13
13		Ties - Switching	117	95	(37)	-	175	-	175	14
14		Rail and other track material - Running	6 691	1 950	(125)	(2 130)	6 386	327	6 713	15
15		Rail and other track material - Switching	692	373	(255)	1	811	-	811	16
16		Ballast - Running	4 214	517	(238)	(704)	3 789	104	3 893	17
17		Ballast - Switching	206	29	(7)	-	228	-	228	18
18		Road Property Damaged - Running	1 602	9	(31)	(4)	1 576	25	1 601	19
19		Road Property Damaged - Switching	171	3	-	-	174	-	174	20
20		Road Property Damaged - Other	-	9	1	15	25	-	25	21
21		Signals and Interlockers - Running	3 446	621	(1 804)	(1 968)	295	405	700	22
22		Signals and Interlockers - Switching	11	225	11	-	247	-	247	23
23		Communications Systems	2 263	304	26	27	2 620	38	2 658	24
24		Power Systems	100	37	(233)	(143)	(239)	1 103	864	25
25		Highway Grade Crossings - Running	1 159	371	(679)	(164)	687	104	791	26
26		Highway Grade Crossings - Switching	20	2	2	-	24	-	24	27
27		Station and Office Buildings	795	160	242	(17)	1 180	1 591	2 771	28
28		Shop Buildings - Locomotives	728	217	102	(459)	588	17	605	29
29		Shop Buildings - Freight Cars	117	30	6	-	153	N/A	153	30
30		Shop Buildings - Other Equipment	80	14	7	-	101	132	233	



**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	69	28	23	(11)	109	-	109	101
102		Miscellaneous Buildings and Structures	230	107	150	(12)	475	28	503	102
103		Coal Terminals	-	-	-	-	-	N/A	-	103
104		Ore Terminals	-	-	-	-	-	N/A	-	104
105		Other Marine Terminals	-	-	-	-	-	N/A	-	105
106		TOFC/COFC - Terminals	24	17	1 129	10	1 130	N/A	1 180	106
107		Motor Vehicle Loading and Distribution Facilities	1	3	70	-	74	N/A	74	107
108		Facilities for Other Specialized Service Operations	-	-	-	-	-	N/A	-	108
109		Roadway Machines	1 454	(3 337)	918	98	(867)	28	(839)	109
110		Small Tools and Supplies	20	4 310	253	-	4 583	130	4 713	110
111		Snow Removal	227	136	5	(20)	348	59	407	111
112		Fringe Benefits - Running	N/A	N/A	N/A	9 303	9 303	-	9 303	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	545	545	-	545	113
114		Fringe Benefits - Other	N/A	N/A	N/A	3 935	3 935	675	4 610	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	4 735	4 735	-	4 735	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A	1 344	1 344	-	1 344	116
117		Casualties and Insurance - Other	N/A	N/A	N/A	797	797	5	802	117
118	*	Lease Rentals - Debit - Running	N/A	N/A	2 267	N/A	2 267	-	2 267	118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	-	N/A	-	-	-	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	-	N/A	-	-	-	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	590	N/A	590	40	630	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A	148	N/A	148	-	148	125
126		Joint Facility Rent - Debit - Other	N/A	N/A	80	N/A	80	-	80	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	( 336 )	N/A	( 336 )	( 804 )	1 140	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	( 283 )	N/A	( 283 )	( - )	( 283 )	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	( 8 )	N/A	( 8 )	( - )	( 8 )	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	( 51 )	N/A	( 51 )	( - )	( 51 )	133

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		<b>REPAIR AND MAINTENANCE - Continued</b>								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	( - )	N/A	( - )	( - )	( - )	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	( - )	N/A	( - )	( - )	( - )	135
136	*	Depreciation - Running	N/A	N/A	N/A	40 338	40 338	292	40 630	136
137	*	Depreciation - Switching	N/A	N/A	N/A	9	9	-	9	137
138	*	Depreciation - Other	N/A	N/A	N/A	4 318	4 318	443	4 761	138
139		Joint Facility - Debit - Running	N/A	N/A	2 042	N/A	2 042	36	2 078	139
140		Joint Facility - Debit - Switching	N/A	N/A	1 291	N/A	1 291	-	1 291	140
141		Joint Facility - Debit - Other	N/A	N/A	262	N/A	262	-	262	141
142		Joint Facility - [Credit] - Running	N/A	N/A	( 1 806 )	N/A	( 1 806 )	( 640 )	( 2 446 )	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	( 1 035 )	N/A	( 1 035 )	( 15 )	( 1 050 )	143
144		Joint Facility - [Credit] - Other	N/A	N/A	( 94 )	N/A	( 94 )	( - )	( 94 )	144
145		Dismantling Retired Road Property - Running	4	2	20	161	187	-	187	145
146		Dismantling Retired Road Property - Switching	2	-	-	-	2	-	2	146
147		Dismantling Retired Road Property - Other	66	-	36	(7)	95	-	95	147
148		Other - Running	84	(40)	(14)	13	43	1	44	148
149		Other - Switching	4	-	-	-	4	-	4	149
150		Other - Other	-	-	2	38	40	1	41	150
151		<b>TOTAL WAY AND STRUCTURES</b>	34 761	7 797	4 649	59 274	106 481	4 777	111 258	151
		<b>EQUIPMENT</b>								
		<b>LOCOMOTIVES</b>								
201		Administration	2 466	54	524	228	3 272	71	3 343	201
202	*	Repair and Maintenance	18 900	25 861	1 317	(77)	46 001	19	46 020	202
203	*	Machinery Repair	281	175	45	(2)	499	10	509	203
204		Equipment Damaged	97	3	1	-	101	-	101	204
205		Fringe Benefits	N/A	N/A	N/A	9 210	9 210	303	9 513	205
206		Other Casualties and Insurance	N/A	N/A	N/A	3 841	3 841	-	3 841	206
207	*	Lease Rentals - Debit	N/A	N/A	10 455	N/A	10 455	-	10 455	207
208	*	Lease Rentals - [Credit]	N/A	N/A	( - )	N/A	( - )	( - )	( - )	208
209		Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	-	-	209
210		Joint Facility Rent - [Credit]	N/A	N/A	( 13 )	N/A	( 13 )	( - )	( 13 )	210
211	*	Other Rents - Debit	N/A	N/A	-	N/A	-	-	-	211
212	*	Other Rents - [Credit]	N/A	N/A	( 14 )	N/A	( 14 )	( - )	( 14 )	212
213	*	Depreciation	N/A	N/A	N/A	5 012	5 012	-	5 012	213
214		Joint Facility - Debit	N/A	N/A	336	N/A	336	-	336	214
215		Joint Facility - [Credit]	N/A	N/A	( 269 )	N/A	( 269 )	( - )	( 269 )	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 374 )	N/A	( 374 )	( - )	( 374 )	216

Road Initials: ICG

Year 19 84



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

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - Continued								
		Dismantling Retired Property	1	-	-	-	1	-	1	217
218		Other	477	-	-	38	515	-	515	218
219		TOTAL LOCOMOTIVES	22 222	26 093	12 008	18 250	78 573	403	78976	219
220		FREIGHT CARS								
		Administration	2 269	53	96	278	2 696	N/A	2696	220
221	*	Repair and Maintenance	17 585	11 548	6 916	(57)	35 992	N/A	35992	221
222	*	Machinery Repair	424	126	58	(4)	604	N/A	604	222
223		Equipment Damaged	1 163	(19)	4 756	-	5 900	N/A	5900	223
224		Fringe Benefits	N/A	N/A	N/A	9 181	9 181	N/A	9181	224
225		Other Casualties and Insurance	N/A	N/A	N/A	7 621	7 621	N/A	7621	225
226	*	Lease Rentals - Debit	N/A	N/A	41 251	N/A	41 251	N/A	41251	226
227	*	Lease Rentals - [Credit]	N/A	N/A	( 3 )	N/A	( 3 )	N/A	( 3 )	227
228		Joint Facility Rent - Debit	N/A	N/A	35	N/A	35	N/A	35	228
229		Joint Facility Rent - [Credit]	N/A	N/A	( - )	N/A	( - )	N/A	( - )	229
230	*	Other Rents - Debit	N/A	N/A	101 863	N/A	101 863	N/A	101863	230
231	*	Other Rents - [Credit]	N/A	N/A	(41 177)	N/A	(41 177)	N/A	(41177)	231
232	*	Depreciation	N/A	N/A	N/A	13 494	13 494	N/A	13494	232
233		Joint Facility - Debit	N/A	N/A	662	N/A	662	N/A	662	233
234		Joint Facility - [Credit]	N/A	N/A	( 412 )	N/A	( 412 )	N/A	( 412 )	234
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	(16 395)	N/A	(16 395)	N/A	(16395)	235
236		Dismantling Retired Property	-	-	-	-	-	N/A	-	236
237		Other	316	117	3	103	539	N/A	539	237
238		TOTAL FREIGHT CARS	21 757	11 825	97 653	30 616	161 851	N/A	161851	238
301		OTHER EQUIPMENT								
		Administration	65	5	8	18	96	637	733	301
302	*	Repair and Maintenance	-	3	5 360	-	5 363	N/A	5363	302
303	*	Trucks, Trailers, and Containers - Revenue Service	-	-	-	-	-	N/A	-	303
304	*	Floating Equipment - Revenue Service	(19)	2	(2)	(1)	(20)	9 767	9747	304
305	*	Passenger and Other Revenue Equipment	-	-	1 057	-	1 057	-	1057	305
306	*	Computers and Data Processing Systems	152	19	18	-	189	1	190	306
307	*	Machinery	153	153	1 958	(19)	2 265	53	2318	307
308		Work and Other Non-Revenue Equipment	28	(248)	(1)	(1)	(222)	20	(202)	308
309		Equipment Damaged	N/A	N/A	N/A	(831)	(831)	2 047	1216	309
310		Fringe Benefits	N/A	N/A	N/A	297	297	8	305	310
311	*	Other Casualties and Insurance	N/A	N/A	17 474	N/A	17 474	570	18044	311
312	*	Lease Rentals - Debit	N/A	N/A	( - )	N/A	( - )	( - )	( - )	312
		Lease Rentals - [Credit]	N/A	N/A	( - )	N/A	( - )	( - )	( - )	

Read Initials: ICG Year 19 84

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

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		OTHER EQUIPMENT - Continued								
313		Joint Facility Rent - Debit	N/A	N/A	-	N/A	-	-	-	313
314		Joint Facility Rent - [Credit]	N/A	N/A	( - )	N/A	( - )	( - )	( - )	314
315	*	Other Rents - Debit	N/A	N/A	5 494	N/A	5 494	-	5494	315
316	*	Other Rents - [Credit]	N/A	N/A	( 2 229 )	N/A	( 2 229 )	( - )	( 2229 )	316
317	*	Depreciation	N/A	N/A	N/A	1 102	1 102	9	1111	317
318		Joint Facility - Debit	N/A	N/A	168	N/A	168	-	168	318
319		Joint Facility - [Credit]	N/A	N/A	( 9 )	N/A	( 9 )	( - )	( 9 )	319
320	*	Repairs Billed to Others - [Credit]	N/A	N/A	( 207 )	N/A	( 207 )	( - )	( 207 )	320
321		Dismantling Retired Property	-	-	-	-	-	-	-	321
322		Other	11	-	-	(65)	(54)	9	(45)	322
323		TOTAL OTHER EQUIPMENT	410	(66)	29 089	500	29 933	13 121	43054	323
324		TOTAL EQUIPMENT	44 389	37 852	138 750	49 366	270 357	13 524	283881	324
		TRANSPORTATION:								
		TRAIN OPERATIONS								
401		Administration	3 997	296	352	386	5 031	400	5431	401
402		Engine Crews	28 215	(118)	12	582	28 691	2 744	31435	402
403		Train Crews	57 902	180	68	2 324	60 474	4 449	64923	403
404		Dispatching Trains	5 168	49	250	22	5 489	576	6065	404
405		Operating Signals and Interlockers	3 863	40	108	(20)	3 991	565	4556	405
406		Operating Drawbridges	416	-	4	-	420	-	420	406
407		Highway Crossing Protection	144	-	228	-	372	22	394	407
408		Train Inspection and Lubrication	5 552	297	21	(5)	5 865	8	5873	408
409		Locomotive Fuel	404	67 926	(172)	(40)	68 118	-	68118	409
410		Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	2 950	2950	410
411		Servicing Locomotives	5 373	2 199	46	(72)	7 546	1	7547	411
412		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	(105)	(105)	-	(105)	412
413		Clearing Wrecks	615	43	1 348	(78)	1 928	-	1928	413
414		Fringe Benefits	N/A	N/A	N/A	29 384	29 384	2 080	31464	414
415		Other Casualties and Insurance	N/A	N/A	N/A	12 353	12 353	750	13103	415
416		Joint Facility - Debit	N/A	N/A	2 891	N/A	2 891	167	3058	416
417		Joint Facility - [Credit]	N/A	N/A	( 2 090 )	N/A	( 2 090 )	( 659 )	( 2749 )	417
418		Other	-	-	611	(2 182)	(1 571)	72	(1499)	418
419		TOTAL TRAIN OPERATIONS	111 649	70 912	3 677	42 549	228 787	14 125	242912	419
		YARD OPERATIONS								
420		Administration	2 613	222	221	178	3 234	-	3234	420
421		Switch Crews	41 426	(33)	7	(58)	41 342	209	41551	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	3 026	-	593	12	3 631	84	3715	422
423		Yard and Terminal Clerical	8 581	332	971	12	9 896	19	9915	423
424		Operating Switches, Signals, Retarders and Humps	717	1	5	-	723	56	779	424
425		Locomotive Fuel	42	8 625	-	(4)	8 663	-	8663	425
426		Electric Power Purchased or Produced for Motive Power	-	-	-	-	-	-	-	426
427		Servicing Locomotives	1 701	698	-	(47)	2 352	-	2352	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	116	116	-	116	428
429		Clearing Wrecks	861	9	835	(33)	1 672	-	1672	429
430		Fringe Benefits	N/A	N/A	N/A	19 366	19 366	68	19434	430
431		Other Casualties and Insurance	N/A	N/A	N/A	6 642	6 642	-	6642	431
432		Joint Facility - Debit	N/A	N/A	4 629	N/A	4 629	34	4663	432
433		Joint Facility - (Credit)	N/A	N/A	( 3 457)	N/A	( 3 457)	( - )	( 3457)	433
434		Other	-	-	1	105	106	-	106	434
435		<b>TOTAL YARD OPERATIONS</b>	<b>58 967</b>	<b>9 854</b>	<b>3 805</b>	<b>26 289</b>	<b>98 915</b>	<b>470</b>	<b>99385</b>	<b>435</b>
		<b>TRAIN AND YARD OPERATIONS COMMON</b>								
501		Cleaning Car Interiors	195	-	234	N/A	429	1 105	1534	501
502		Adjusting and Transferring Loads	151	6	233	N/A	390	N/A	390	502
503		Car Loading Devices and Grain Doors	-	6	(1)	N/A	5	N/A	5	503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	1 630	1 630	-	1630	504
505		Fringe Benefits	N/A	N/A	N/A	492	492	14	506	505
506		<b>TOTAL TRAIN AND YARD OPERATIONS COMMON</b>	<b>346</b>	<b>12</b>	<b>466</b>	<b>2 122</b>	<b>2 946</b>	<b>1 119</b>	<b>4065</b>	<b>506</b>
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	111	3	63	45	222	N/A	222	507
508	*	Pickup and Delivery and Marine Line Haul	6	1	19 969	2	19 978	N/A	19978	508
509	*	Loading and Unloading and Local Marine	2 418	956	3 192	118	6 684	N/A	6684	509
510	*	Protective Services	213	40	223	(2)	474	N/A	474	510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	63	63	N/A	63	511
512	*	Fringe Benefits	N/A	N/A	N/A	797	797	N/A	797	512
513	*	Casualties and Insurance	N/A	N/A	N/A	47	47	N/A	47	513
514	*	Joint Facility - Debit	N/A	N/A	-	N/A	-	N/A	-	514
515	*	Joint Facility - (Credit)	N/A	N/A	( - )	N/A	( - )	N/A	( - )	515
516	*	Other	-	-	-	-	-	N/A	-	516
517	*	<b>TOTAL SPECIALIZED SERVICES OPERATIONS</b>	<b>2 748</b>	<b>1 000</b>	<b>23 447</b>	<b>1 070</b>	<b>28 265</b>	<b>N/A</b>	<b>28265</b>	<b>517</b>

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars [EP, ET]	165.							165	165	26 028		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)	165.							165	165	26 028		28
29		TOTAL (lines 23 and 28)	165.							165	165	26 028		29
30		COMPANY SERVICE CARS Business cars [PV]	3.						3		3	N/A		30
31		Board outfit cars [MWX]	84.					3	81		81	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	50.					2	48		48	N/A		32
33		Dump and ballast cars [MWB, MWD]	313.					25	288		288	N/A		33
34		Other maintenance and service equipment cars	1 402.				13	43	1325	47	1 372	N/A		34
35		TOTAL (lines 30 to 34)	1 852.				13	73	1745	47	1 792	N/A		35



## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

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

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
(a)	(b)	(c)	(d)	(e)	(f)	(g)			
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	271.				1	36	
37		Plain box cars - 50' and longer (B300-B887)	3 567.					37	
38		Equipped box cars (All Code A)	9 484.				5	38	
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	1 767.					39	
40		Equipped gondola cars (All Code E)	398.				25	40	
41		Covered hopper cars (All Code C -- 1 --)	5 907.	46				41	
42		Open top hopper cars-general service (All Code H)	5 438.					42	
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	1 449.					43	
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	893.					44	
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)						45	
46		Flat cars-TOFC/COFC (All Code P)						46	
47		Flat cars-multi-level (All Code V)						47	
48		Flat cars-general service (F101-106, F201-206, F301-306)	853.					48	
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	1 472.					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)	3 477.					52	
53		TOTAL (lines 36 to 52)	34 976.	46.			31	53	
54		Caboose (All Code N)	N/A	489.				54	
55		TOTAL (lines 53, 54)	34 976.	535.			31	55	

# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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



RC-124100

ILLINIOS CENTRAL GULF

1984

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units										(H.P.)		1
2		Diesel-freight units												2
3		Diesel-passenger units	935					53	704	178	882	1798950		3
4		Diesel-multiple purpose units	138					7	46	85	131	164085		4
5	*	Diesel-switching units												
6	*	TOTAL (lines 1 to 4) units	1 073					60	750	263	1 013	1963035		5
7	*	Electric-locomotives												6
8	*	Other self-powered units												7
9	*	TOTAL (lines 5, 6 and 7)	1 073					60	750	263	1 013	1963035		8
10	*	Auxiliary units	9				1		10		10	N/A		9
11	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	1 082				1	60	760	263	1 023	N/A		10

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year						Line No.
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)	TOTAL (l)	
11	*	Diesel	672	99	150	88	4						1 013	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	672	99	150	88	4						1 013	14
15	*	Auxiliary units	10										10	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	682	99	150	88	4					N/A	1 023	16
Units Rebuilt(Year)			45	29	74	492	206	76	67	30	4		1 023	

Road Initials: ICG

Year 19 84



## 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 at 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	M	77	6					83		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13	TOTAL INCREASE		77	6	-	-	-	-	83		13

## DECREASES IN MILEAGE

14	1	M	142		2	17	4	18	183		14
15	1J	M	8						8		15
16	1	B	306			14	26	2	348		16
17	1J	B				1		2	3		17
18	3B	B	21						21		18
19	5	M	2						2		19
20	5	B	8			1		6	15		20
21											21
22											22
23											23
24											24
25	TOTAL DECREASE		487	-	2	33	30	28	580		25

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

Owned by respondent:

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

Miles of road abandoned 196

Owned by proprietary companies:

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

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

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

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

## NOTES AND REMARKS

Line 1

Beaumont to Hattiesburg	7/1/84	Transferred	26.07
Baton Rouge to Hammond	7/1/84	Transferred	43.65
Decatur to Hervey City	12/14/84	Transferred	7.50
			<u>77.22</u>

Line 14

Pyatts to Vergennes	2/29/84	Abandoned	7.41
Clack to Lula	2/29/84	Abandoned	28.41
Lawrence to Bemis	3/01/84	Reclassified	5.16
Frogmoor to Perry	3/01/84	Reclassified	3.40
Rolling Fork to Redwood Jct.	4/14/84	Abandoned	33.32
LeTourneau to Port Gibson	3/14/84	Reclassified	20.83
Carroll to Kenton	8/31/84	Sold	36.86
Marva to Clinton	5/20/84	Abandoned	6.31
			<u>141.70</u>

Line 16

Cherokee to Sioux Falls	2/29/84	Abandoned	96.43
Gracey to Hopkinsville	4/16/84	Leased	10.45
Seymour to White	5/24/84	Abandoned	4.01
White Heath to Decatur	5/27/84	Sold	13.43
Beaumont to Hattiesburg	7/01/84	Transferred	26.07
Baton Rouge to Hammond	7/01/84	Transferred	43.65
Mona Jct. to Glenville	9/22/84	Sold	94.69
Stacyville Jct. to Stacyville	9/22/84	Abandoned	7.21
Jackson to Poplar Corner	12/31/84	Abandoned	6.57
			<u>302.51</u>



**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	I	Madison, IL	M					1		1	1
2											2
3	I	Dubuque, IA	M				1			1	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15		TOTAL	N/A				1	1		2	15

Mileage operated under lease agreements by the following companies.

Line 1 - Chicago and Northwestern Transportation Company.

Line 2 - Chicago, Milwaukee, St. Paul & Pacific Railroad Company.

## 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	✓	Alabama S	287	9				84	380				1
2		Illinois L W	1 834	184	9			23	2 050				2
3		Indiana S	151	9				16	176				3
4		Iowa W	465	49					514				4
5	✓	Kentucky S	379	18				14	411				5
6		Louisiana W	413	163		2		4	582				6
7	✓	Mississippi S	1 626	372		1		7	2 006				7
8		Missouri W	208	24				12	244				8
9		Nebraska W	3						3				9
10	✓	Tennessee S	287	5				18	310				10
11													11
12													12
13													13
14													14
15													15
16													16
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30													30
31													31
32		TOTAL MILEAGE (single track)	5 653	833	9	3		178	6 676				32



## 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.

## 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		I	100.0%	M	5 650	754	195	742	661	1 723	9 725	1
2												2
3		IJ	75.0%	M	1						1	3
4			66.7%	M						1	1	4
5			50.0%	M	1	1	3	6	20	40	71	5
6			40.0%	M					2	1	3	6
7			33.3%	M						29	29	7
8			25.0%	M	1	1				1	3	8
9			Sub Total		3	2	3	6	22	72	108	9
10												10
11	Total Class I & IJ			M	5 653	756	198	748	683	1 795	9 833	11
12												12
13		I	100.0%	B	833	-	1	48	104	146	1 132	13
14												14
15		IJ	50.0%	B						10	10	15
16			33.3%	B					5	1	6	16
17			25.0%	B						1	1	17
18			Sub Total		-	-	-	-	5	12	17	18
19												19
20	Total Class I & IJ			B	833	-	1	48	109	158	1 149	20
21												21
22	Total Class I				6 486	756	199	796	792	1 953	10 982	22
23												23
24		II		B	9	5	-	1	-	3	18	24
25												25
26		3A	100.0%	B	-	-	-	-	-	14	14	26
27												27
28		3B	100.0%	M	3	-	-	-	1	1	5	28
29												29
30	Total Class 3				3	-	-	-	1	15	19	30
31												31
32		5	100.0%	M	172	66	21	54	25	80	418	32
33		5	100.0%	B	6	-	-	18	9	3	36	33
34	Total Class 5				178	66	21	72	34	83	454	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	5 828	822	219	802	709	1 876	10 256	55
56		TOTAL BRANCHLINES		N/A	848	51	1	67	118	178	1 217	56
57		GRAND TOTAL		N/A	6 676	827	220	869	827	2 054	11 473	57
58			Miles of electrified road or track included in preceding grand total	N/A	10	6	85	3	-	13	117	58



# 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							1
2							2
3							3
4	Industries allocates corporate office general and administrative expenses						4
5	to its operating subsidiaries. Accordingly, the Company is billed						5
6	monthly for its share of these costs, which amounted to \$1,852,000,						6
7	\$1,747,000, and \$1,648,000 in 1984, 1983 and 1982 respectively.						7
8							8
9	All significant transactions between the Company and affiliates of Indus-						9
10	tries are conducted at arms length under the same terms and conditions						10
11	generally granted by the companies when dealing with independent third						11
12	parties. The following is a listing of such transactions which are not						12
13	referred to in the other notes to consolidated financial statements						13
14	(in thousands):						14
15							15
16			1984	1983	1982		16
17							17
18	Equipment lease payments to affiliates						18
19	of Industries (note 5)		\$14 234	\$12 112	\$ 9 174		19
20							20
21	Purchase of repair parts and other						21
22	inventory items		8 904	4 351	11 600		22
23							23
24	Payments for development of Illinois						24
25	Center Plaza air rights		1 943	900	1 400		25

Other investments includes a loan receivable from an affiliate of Industries in the amount of \$4,643,000 and \$2,699,000 for 1984 and 1983, respectively.

At December 31, 1984, a subsidiary of Industries held \$11,901,000 face value of the Company's mortgage bonds purchased on the open market.



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

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2	9-01-70	9-01-85	9.66	689	689	2
3	1-15-71	1-15-84	7.52	13	13	3
4	5-01-71	5-01-86	5.46	152	152	4
5	7-09-68	7-09-88	5.67	43	45	5
6	10-21-75	10-21-90	11.38	425	425	6
7	4-01-76	4-01-91	10.54	387	387	7
8	9-30-75	9-30-90	13.88	279	279	8
9				1 990	1 990	9
10						10
11				18 822	19 363	11
12				(3 315)		12
13						13
14						14
15				43 109	45 979	15
16						16
17				851	1 590	17
18						18
19				<u>43 960</u>	<u>47 569</u>	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
49						49
50						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		4
5	Substantially all properties of the ICG and its investments in	5
6		6
7	common stock of certain subsidiaries are pledged under the mortgages	7
8		8
9	and equipment obligations.	9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

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

Line No.	Name and address of holder	Type of holder	Line No.
1	See column b of Schedule 510		1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18

c. Other notes and comments



**10. 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	3-04-81	Renewable	Various	3 572	3 572	1
2				10 660	9 645	2
3						3
4						4
5						5
6						6
7	8-01-69	8-01-84	7 3/4	19	32	7
8	11-01-71	11-01-85	7	97	106	8
9	4-15-72	4-15-85	7	50	58	9
10	6-15-72	6-15-87	7	154	156	10
11	4-15-71	4-15-86	7 1/8	63	69	11
12	4-01-72	4-01-87	7 1/4	66	71	12
13	9-15-72	9-15-86	7 1/4	134	148	13
14	12-15-72	12-15-86	7 3/4	377	379	14
15	2-15-73	2-15-86	7 3/4	107	126	15
16	5-01-73	5-01-86	8	373	400	16
17	8-01-73	8-01-88	8 5/8	511	557	17
18	11-15-73	11-15-88	8 3/8	199	204	18
19	4-15-74	4-15-89	8 3/4	293	304	19
20	6-15-74	6-15-89	9 7/8	473	477	20
21	7-15-74	8-15-89	10 3/8	592	632	21
22	6-01-76	6-01-91	8 1/2	347	351	22
23	10-15-76	10-15-91	8	489	502	23
24	2-01-77	2-01-92	8	453	476	24
25	5-01-77	5-01-92	8	399	407	25
26	10-15-77	10-15-92	7 7/8	480	493	26
27	12-12-77	1-15-93	8 1/8	640	681	27
28	3-15-78	3-15-93	9	420	438	28
29	3-01-81	3-01-95	14	2 049	2 058	29
30	7-29-79	1-01-86	PRIME	2 685	2 677	30
31	1-25-83	3-31-86	REFERENCE	840	838	31
32				12 310	12 640	32
33						33
34				16	39	34
35	12-01-73	1-15-89	8 1/2	153	168	35
36	9-30-74	12-15-89	10 7/8	355	355	36
37	3-01-75	3-01-90	10	512	540	37
38	4-01-75	4-01-90	9 1/2	275	290	38
39	8-01-77	4-01-92	8 1/4	451	456	39
40	12-01-78	12-01-93	10 1/4	277	277	40
41	3-01-79	3-01-94	10 3/4	544	560	41
42	6-01-79	6-01-94	11 1/2	154	154	42
43	7-01-79	7-01-94	11 1/2	227	234	43
44	7-15-79	7-15-94	11 1/2	196	200	44
45	2-15-79	7-16-94	11 1/2	118	121	45
46	8-01-79	8-01-94	11 1/2	316	329	46
47	8-01-79	8-01-94	11 1/2	186	241	47
48	8-15-79	8-15-94	11 1/2	742	769	48
49				4 522	4 733	49
50				16 832	17 373	50

## 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	(5) Misc.-Capitalized Leases					1
2	Lease - 4	CIT Leasing	33 197	2 700	-	2
3	" 5	Peterock Corp.	6 383	-	-	3
4	" 6	IC Leasing	15 763	1 270	332	4
5	" 10	US Leasing	2 524	127	538	5
6	" 20	IC Leasing	5 739	371	3 041	6
7	" 21	IC Leasing	5 359	361	2 995	7
8	" 22	Cont. Il. Lsg.	3 669	258	1 977	8
9		Total 5	72 634	5 087	8 883	9
10						10
11	Total Equip. Obligations		440 143	27 699	139 803	11
12	Amount of Interest Capitalized					12
13	Debt Discount				(5 500)	13
14						14
15	Total Debt		975 666	31 593	426 468	15
16						16
17	Secured Loan	IC Industries	30 000	-	-	17
18						18
19	Total		<u>1 005 666</u>	<u>31 593</u>	<u>426 468</u>	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
49						49
50						50



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

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3						3
4						4
5	1-1-54	1-1-84	3 3/4	-	192	5
6	9-15-54	9-15-89	3/3/8	229	230	6
7	10-15-74	10-15-99	11 1/4	1 997	2 023	7
8	10-01-77	10-02-2002	6 1/2	-	-	8
9	6-01-84	6-01-94	15 1/2	11 817	11 625	9
10	5-31-47	5-31-2002	4 1/2	67	67	10
11				14 110	14 137	11
12						12
13						13
14	7-01-40	7-01-2015	5	202	202	14
15	1-01-45	1-01-2044	4	638	638	15
16				840	840	16
17				14 950	14 977	17
18						18
19	7-01-74	5-1-88 10-1-2002	6 1/2 & 8 3/4	1 059	1 059	19
20	1-01-80	8-1-2000	10 1/8	420	420	20
21				1 479	1 479	21
22						22
23	12-01-57	12-01-2056	5	413	415	23
24	7-01-33	7-01-2033	5	100	100	24
25				513	515	25
26				1 992	1 994	26
27						27
28	7-01-75	7-01-86	14.88	291	291	28
29	7-01-75	7-01-86	14.88	82	82	29
30	4-01-76	4-01-86	14.04	122	122	30
31	7-13-76	7-13-86	14.88	102	102	31
32	7-01-76	7-01-86	14.04	183	183	32
33	6-30-76	6-30-86	14.04	94	94	33
34	4-23-76	4-23-86	12.54	9	9	34
35	8-01-76	8-01-86	14.04	81	81	35
36	6-01-76	6-01-86	14.04	125	125	36
37	9-30-76	9-30-86	14.04	78	78	37
38	10-20-76	10-20-86	14.04	18	18	38
39	4-01-77	4-01-87	14.04	80	80	39
40	10-14-76	10-14-86	14.04	49	49	40
41	2-28-77	2-28-87	14.04	260	260	41
42				1 574	1 574	42
43						43
44						44
45	9-28-84	12-31-90	LIBOR+	1 567	281	45
46	7-29-80	Renewable	PRIME	285	297	46
47	7-7-82	"	PRIME	568	599	47
48	5-26-78	"	PRIME	544	593	48
49	8-15-78	"	PRIME	546	600	49
50	12-29-80	"	PRIME	1 393	1 518	50
		"	PRIME	611	611	

**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	ICG Commercial Paper		70 000	-	-	1
2		Total (5)	211 121	1 715	72 518	2
3						3
4						4
5	Account 766 - Equipment Obligations					5
6	(4) Equip. Oblig. (a) Equip. Securities					6
7	IC Equip. Trust 60	Morgan Guaranty	6 225	-	-	7
8	IC Equip. Trust 63	Manufacturers Hanover Tst.	10 570	755	-	8
9	IC Equip. Trust 64	" "	7 150	550	-	9
10	IC Equip. Trust 65	" "	9 525	635	1 269	10
11	GM&O Eq. Trust T	Merch NR-Mobile	5 770	384	393	11
12	" " U	St. Louis Union Trust	4 215	281	561	12
13	ICG Eq. Trust 1	Manufacturers Hanover Tst.	9 548	682	681	13
14	" " 2	" "	17 000	1 761	1 899	14
15	" " 3	" "	8 463	651	650	15
16	" " 5	" "	16 000	2 000	2 000	16
17	" " 6	" "	19 392	1 293	3 876	17
18	" " 7	" "	7 304	487	1 460	18
19	" " 8	" "	9 489	633	2 529	19
20	" " 9	" "	13 163	878	3 508	20
21	" " 10	" "	15 225	1 015	4 060	21
22	" " 11	" "	8 250	550	3 300	22
23	" " 12	" "	11 775	785	4 708	23
24	" " 13	" "	10 500	700	4 900	24
25	" " 14	" "	9 000	600	4 183	25
26	" " 15	" "	10 920	728	4 765	26
27	" " 16	" "	14 850	990	6 890	27
28	" " 17	" "	10 125	675	3 850	28
29	" " 18	Morgan Guaranty	15 000	500	14 100	29
30	Loan	Continental	25 000	-	20 324	30
31	"	American Natl. Trst.&Sav.	7 124	-	7 124	31
32		Total 4(a)	281 583	17 533	97 030	32
33	(4) Eq. Obligations	(6) Cond. Sales Agree.				33
34	Finance Agreement	Morgan Guaranty	15 000	-	-	34
35	CSA of 1/15/74	Manufacturers Hanover Tst	5 396	360	1 437	35
36	" 9/30/74	" "	8 150	543	2 172	36
37	" 3/01/75	" "	7 472	830	4 150	37
38	" 4/01/75	Phil Svg. Fund Soc.	4 359	484	2 297	38
39	" 8/01/77	Northern Trt - Chgo.	7 835	610	4 273	39
40	" 12/01/78	First Tenn. Bank	4 128	275	2 161	40
41	" 3/01/79	United Cal. Bk	7 412	494	4 163	41
42	" 6/01/79	Boatman's Natl. of St. Louis	1 964	131	1 112	42
43	" 7/01/79	Northern Trt - Chgo.	2 965	198	1 743	43
44	" 7/15/79	JH Schroeder BK	2 483	166	1 488	44
45	" 7/16/79	" "	1 498	100	898	45
46	" 8/01/79	Bk of Tokyo Trust	3 995	266	2 396	46
47	" 8/01/79	First City Ntl. Bk Trt	3 935	-	-	47
48	" 8/15/79	Mellon Bk. NA	9 334	622	5 600	48
49		Total 4(c)	85 926	5 079	33 890	49
50		Total 4	367 509	22 612	130 920	50



## 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, the total amount of interest to be paid. 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.

(8) The major use of this schedule is to determine the cost of capital for road property and equipment for rate making purposes. Complete the following summary to reconcile the categories within Schedule 510.

	Debt		Interest		
	Within one year d	After one year e	Accrued during Year i	Amount capitalized in column (i) (i)	Paid during year j
(9) Directly related to road property Items (1) and (2) above	3 894	262 063	19 570	11	18 311
(10) Directly related to equipment obligations Item (4) above	27 699	139 803	18 822	- 11	19 363
(11) 769 affiliated companies obligations	-	-	(3 315)	{3 315}	-
(12) Other not related to Item (1), (2) and (4)*	-	24 602	8 883	-	9 895
(13) TOTAL	31 593	426 468	43 960	{3 315}	47 569

\*If certain debts not related to (1), (2) or (4) is directly related to road property or equipment, include it with directly related and not other.

*11 applies to rd. & equipment*

## 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	Acct. 765 - Funded Debt Unmatured					1
2	(1) Mort. Bonds (a) With Fixed Interest					2
3						3
4	ICRR Cons. First Mtge.					4
5	Series F	Morgan Guaranty	15 000	-	-	5
6	" H	Morgan Guaranty	60 000	-	6 778	6
7	" I	Morgan Guaranty	25 000	1 250	15 597	7
8	" J	Morgan Guaranty	4 120	-	-	8
9	" K	Morgan Guaranty	150 000	-	150 000	9
10	KC St L&C	US Trust Co. of NY	2 094	-	1 479	10
11		Total 1(a)	256 214	1 250	173 854	11
12	(1) Mort. Bonds (b) with Contingent Interest					12
13	GM&O RR General Mortgage					13
14	Series A	Chemical Bk - NY	6 026	-	4 021	14
15	" B	" " "	22 675	-	15 931	15
16		Total 1(b)	28 701	-	19 952	16
17		Total 1	284 915	1 250	193 806	17
18	(3) Unsecured Bonds (a) with Fixed Interest					18
19	Pollution	Cont. IL. Nat'l. BK & Trt.	13 625	630	12 535	19
20	Chicago Intermodal Co.		5 000	299	3 704	20
21		Total 3(a)	18 625	929	16 239	21
22	(3) Unsecured Bonds (b) with Contingent Interest					22
23	GM&O Inc. Debs Sec. A Mech. Nat'l. Bk-Mob.		18 862	-	7 602	23
24	NOGN Inc. Debs.	First NB of Mobile	2 000	-	2 000	24
25		Total 3(b)	20 862	-	9 602	25
26		Total 3	39 487	929	25 841	26
27	(5) Capitalized Tie Leases					27
28	Lease 502	Crocker McAllister	4 010	206	1 401	28
29	" 503	Lease Fin. Corp.	1 018	12	455	29
30	" 504	"	1 482	132	628	30
31	" 507	Cont IL Lsg. Corp.	1 500	174	369	31
32	" 519	Equilease	2 498	264	805	32
33	" 520	CIT Lsg.	1 249	128	432	33
34	" 521	Manufacturer Hanover	1 014	-	-	34
35	" 522	1st Maryland Lsg.	999	95	397	35
36	" 523	Equico	1 498	152	609	36
37	" 524	Trans. Union Lsg.	999	99	373	37
38	" 525	First Tenn. Lsg.	229	22	88	38
39	" 526	Equilease	1 000	100	380	39
40	" 527	First Maryland Lsg.	625	62	234	40
41	" 537	McDonnell Douglas	3 000	269	1 347	41
42		Total Tie Leases	21 121	1 715	7 518	42
43	Miscellaneous:					43
44	Revolving Credit Agreements:					44
45	Secured Loan		50 000	-	50 000	45
46	FNB Louisville		5 000	-	5 000	46
47	First Interstate BK of California		10 000	-	10 000	47
48	Credit Lyonnaise		10 000	-	-	48
49	Banco Di Roma		10 000	-	-	49
50	Chase Manhattan Bank		25 000	-	-	50
	Euro American		10 000	-	-	



**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.

ICG Railroad, under the terms of all of the former GM&O Railroad's Conditional Sales Agreements and under the terms of the former IC Railroad's Chattel Mortgage, maintains average compensating balances of 15% of outstanding indebtedness under such agreements. These arrangements do not legally restrict the withdrawal of said balances by the Company.

IC Industries, parent company of ICG, manages the cash and short term investments not necessary to current operating requirements of all its' subsidiaries, including ICG, under uniform procedures. Cash not needed for current operations is advanced to IC Industries at the then current commercial bank prime lending rate. When a subsidiary requires additional cash it is advanced by IC Industries to the subsidiary on the same basis. This plan permits maximization of the short-term investment and credit potential of the cash resources of ICG.

## NOTES AND REMARKS FOR SCHEDULES 210 and 220



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

(Dollars in Thousands)

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	620	Appropriations for - Consolidated Mortgage	2 577		1
2		- GM&O Mtg. Inc. Bonds "A"	60		2
3		- GM&O Mtg. Inc. Bonds "B"	227		3
4		- GM&O " " Debn. "A"	94		4
5			<u>2 958</u>		5
6					6
7	519	Gain - Sale of Miscellaneous Real Estate		48 908	7
8		Oil Royalties		2 602	8
9		Gain - Sale of Scrap		<u>1 293</u>	9
10		Balance		1 630	10
11				<u>54 433</u>	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

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

## 501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Term.RR Assn of St.L. Ref. & Impr. Mort. Bonds Ser C		7 787	Joint	1
2	BO, BN, CEI, ICG, LN, MKT	7/1/19			2
3	MP, NW, SLSF, SSW, SOU	Ref. & Impr. Mort. Bd. Ser. D10/1/85	18 859	Joint	3
4					4
5	N.E. Mut. Life In. Co. *	Lease dated 12/19/75 by IC Leasing	4 500	Joint	5
6	ICG	Sub-lease to ICGRR Guarantor			6
7					7
8	Belt Ry. Co. of Chgo. 1st Mtg. Ser. A	8/15/87	18 356	Joint	8
9	ATSF, BN, CEI, CO, CR, GTW,				9
10	ICG, LN, NW, RI, SOO.				10
11					11
12	CIT Corp	Lease Agreement dated 9/1/70	5 110	Sole	12
13	ICG				13
14					14
15	IC Leasing	Equip. Trst. Ser. A dated 5/1/71	2 716	Sole	15
16	ICG				16
17					17
18	Mercantile Safe Dep.	Lease Agreement dated 10/24/75	4 500	Sole	18
19	and Trust Co. *	by IC Leasing to ICGRR Guarantee			19
20	ICG				20
21					21
22					22
23					23
24					24
25					25
26					26
27	*These leases have been capitalized per the requirements of FASB #13				27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

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



**450. ANALYSIS OF TAXES**

(Dollars in Thousands)

A. Railway Taxes. In this Schedule report only those taxes charged to operating expenses.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	10 836	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax		2
3		Excess Profits		3
4		Total - Income Taxes		4
5		Railroad Retirement	55 727	5
6		Hospital Insurance	6 956	6
7		Supplemental Annuities	5 145	7
8		Unemployment Insurance	6 670	8
9		All Other United States Taxes		9
10		Total - U.S. Government Taxes	74 498	10
11		Total - Railway Taxes	85 334	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
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6						6
7						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	113 907	9 096	- 0 -	123 003	19

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

\*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ \_\_\_\_\_  
If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ \_\_\_\_\_
  - (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ \_\_\_\_\_
  - (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
  - (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ \_\_\_\_\_
  - (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ \_\_\_\_\_
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ \_\_\_\_\_



[illegible]

Line No.	Property leased from others					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	222	—	—	—	—	—	—	—	222	1
2	*	Pick up and delivery, marine line haul	19 978	—	—	—	—	—	N/A	—	19 978	2
3	*	Loading and unloading and local marine	6 214	—	—	—	—	470	N/A	—	6 684	3
4	*	Protective services, total debit and credits	—	—	—	—	—	—	474	—	474	4
5	*	Freight lost or damaged—solely related	7	—	—	—	—	56	—	—	63	5
6	*	Fringe benefits	797	—	—	—	—	—	—	—	797	6
7	*	Casualty and insurance	43	—	—	—	—	4	—	—	47	7
8	*	Joint facility — Debit	—	—	—	—	—	—	—	—	—	8
9	*	Joint facility — Credit	—	—	—	—	—	—	—	—	—	9
10	*	Other	—	—	—	—	—	—	—	—	—	10
11	*	TOTAL	27 261	—	—	—	—	530	474	—	28 265	11

Road Initials: ICG

Year 19 84



415. SUPPORTING SCHEDULE ~~EQUIPMENT~~—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2		10 441					2
3							3
4							4
5		10 441					5
6							6
7		5 775					7
8		11 549					8
9		2 475					9
10							10
11		5 775					11
12		7 012					12
13		1 650					13
14							14
15							15
16							16
17							17
18		1 650					18
19		3 712					19
20							20
21							21
22		1 650					22
23							23
24		41 248					24
25							25
26		7 501					26
27							27
28							28
29							29
30							30
31							31
32		7 501					32
33							33
34							34
35							35
36							36
37		2 216					37
38							38
39							39
40							40
41		7 681					41
42		9 897					42
43		69 087					43

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

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

**416. SUPPORTING SCHEDULE—ROAD**  
(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) Annual accrual \$000	(11) Accum. depr. \$000	(12) Category total base	(13) Category accum. depr.	
1	I	3	22 915	7 138	1.00							22 915	7 138	1
2		8	48 917	14 758	3.50							48 917	14 758	2
3		9	98 390	30 629	2.00/2.50							98 390	30 629	3
4		11	36 152	16 902	2.80							36 152	16 902	4
5	SUB-TOTAL		206 374	69 427								206 374	69 427	5
6	II	3	98 537	30 687	1.00							98 537	30 687	6
7		8	220 096	66 402	3.50							220 096	66 402	7
8		9	339 138	110 921	2.00/2.50							339 138	110 921	8
9		11	149 094	69 730	2.80							149 094	69 730	9
10	SUB-TOTAL		806 865	277 740								806 865	277 740	10
11	III	3	7 780	N/A	N/A		N/A	N/A		N/A	N/A	7 780		11
12		8	16 607	N/A	N/A		N/A	N/A		N/A	N/A	16 607		12
13		9	30 363	N/A	N/A		N/A	N/A		N/A	N/A	30 363		13
14		11	12 274	N/A	N/A		N/A	N/A		N/A	N/A	12 274		14
15	SUB-TOTAL		67 024	N/A	N/A		N/A	N/A		N/A	N/A	67 024	-	15
16	IV	3	43 650	13 597	1.00							43 650	13 597	16
17		8	93 183	28 108	3.50							93 183	28 108	17
18		9	145 289	47 752	2.00/2.50							145 289	47 752	18
19		11	68 867	32 205	2.80							68 867	32 205	19
20	SUB-TOTAL		350 989	121 662								350 989	121 662	20
21	V	3	479	151	1.00							479	151	21
22		8	1 022	309	3.50							1 022	309	22
23		9	1 836	578	2.00/2.50							1 836	578	23
24		11	756	350	2.80							756	350	24
25	SUB-TOTAL		4 093	1 388								4 093	1 388	25
26	BASE GRAND TOTAL		1435 345	N/A	N/A		N/A	N/A		N/A	N/A	1435 345	N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	-	N/A	N/A	-	N/A	N/A	-	N/A	N/A	470 217	27

(1) Columns (3) + (6) + (9) = Column 12

Columns (4) + (7) + (11) = 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 Schedules 330 and Schedule 330A



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

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

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

(a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). *Do not report* in Schedule 415, Equipment Damaged from Schedule 410, line 204.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7. 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 therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00 and 36-23-00.

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

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

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

## 415. SUPPORTING SCHEDULE—EQUIPMENT

(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		LOCOMOTIVES					
1		Diesel Locomotive-Yard	5 147	373			1
2		Diesel Locomotive-Road	40 482	3 375	1 264		2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	45 629	3 748	1 264		5
		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot	24	58			6
7		Box-Plain 50 Foot and Longer	1 138	795	383		7
8		Box-Equipped	3 707	1 978	765		8
9		Gondola-Plain	940	622	164		9
10		Gondola-Equipped	744	113			10
11		Hopper-Covered	4 122	3 063	383		11
12		Hopper-Open Top-General Service	1 165	1 760	465		12
13		Hopper-Open Top-Special Service	592	876	109		13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	227	137			15
16		Flat TOFC/COFC					16
17		Flat Multi-level	27				17
18		Flat-General Service	251	48	82		18
19		Flat-Other	572	326	273		19
20		All Other Freight Cars	4 806	672			20
21		Cabooses	479	236			21
22		Auto Racks	642	77	109		22
23		Miscellaneous Accessories	170				23
24	*	TOTAL FREIGHT TRAIN CARS	19 606	10 761	2 733		24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	5 363	70			26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	5 363	70			32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	(189)				36
37	*	Computer and Data Processing Equipment	1 055				37
38	*	Machinery-Locomotives <sup>1</sup>	499				38
39	*	Machinery-Freight Cars <sup>2</sup>	604				39
40	*	Machinery-Other Equipment <sup>3</sup>	185				40
41	*	Work and Other Non-revenue Equipment	2 262	381	651		41
42		TOTAL OTHER EQUIPMENT	4 416	381	651		42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	75 014	14 960	4 648		43

<sup>1</sup>The data to be reported on line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.<sup>2</sup>The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portions of line 235.<sup>3</sup>The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.



415. SUPPORTING SCHEDULE—EQUIPMENT—Continued  
Year 1984

Road Initials ICG

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			14 036 ✓		8 130 ✓		1
2		10 441	116 006 ✓	21 405 ✓	67 226 ✓	15 403 ✓	2
3							3
4							4
5		10 441	130 042 ✓	21 405 ✓	75 356 ✓	15 403 ✓	5
6			1 489 ✓		391 ✓		6
7		5 775	17 628 ✓	4 883 ✓	4 631 ✓	4 562 ✓	7
8		11 549	50 914 ✓	10 210 ✓	13 385 ✓	9 539 ✓	8
9		2 475	19 784 ✓	2 220 ✓	5 201 ✓	2 074 ✓	9
10			5 634 ✓		1 484 ✓		10
11		5 775	71 398 ✓	4 883 ✓	18 474 ✓	4 563 ✓	11
12		7 012	45 125 ✓	5 771 ✓	11 863 ✓	5 391 ✓	12
13		1 650	37 406 ✓	1 332 ✓	9 832 ✓	1 244 ✓	13
14							14
15			3 900 ✓		1 023 ✓		15
16							16
17			2 343 ✓		617 ✓		17
18		1 650	1 725 ✓	888 ✓	453 ✓	829 ✓	18
19		3 712	3 927 ✓	3 551 ✓	1 030 ✓	3 318 ✓	19
20			26 472 ✓		6 958 ✓		20
21			9 378 ✓		2 460 ✓		21
22		1 650		1 332 ✓		1 244 ✓	22
23							23
24		41 248	297 123 ✓	35 070 ✓	77 802 ✓	32 764 ✓	24
25							25
26		7 501	1 129 ✓		618 ✓		26
27							27
28							28
29							29
30							30
31							31
32		7 501	1 129 ✓		618 ✓		32
33							33
34							34
35							35
36							36
37		2 216					37
38			9 592 ✓		2 556 ✓		38
39			9 836 ✓		2 621 ✓		39
40			3 162 ✓		842 ✓		40
41		7 681	9 280 ✓	9 322 ✓	6 857 ✓	8 709 ✓	41
42		9 897	31 870 ✓	9 322 ✓	12 876 ✓	8 709 ✓	42
43		69 087	460 164 ✓	65 797 ✓	166 869 ✓	56 876 ✓	43

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

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

# 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.

NOTES: Mechanical Designations for Equipment									
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		14	25	-	92	106	1
2		Box-Plain 50 Foot and Longer		2 026	10 601	1 198	2 695	11 542	2
3		Box-Equipped		2 688	8 092	-	1 719	6 070	3
4		Gondola-Plain		654	2 447	335	889	1 621	4
5		Gondola-Equipped		41	282	-	293	779	5
6		Hopper-Covered		907	3 856	10 948	1 882	6 447	6
7		Hopper-Open Top-General Service		633	3 728	-	151	1 699	7
8		Hopper-Open Top-Special Service		34	567	2	79	502	8
9		Refrigerator-Mechanical		-	-	27	343	469	9
10		Refrigerator-Non-Mechanical		94	445	250	450	1 468	10
11		Flat TOPC/COFC		-	-	5 100	14	70	11
12		Flat Multi-Level		-	-	588	126	653	12
13		Flat-General Service		108	192	-	128	144	13
14		Flat-Other		212	1 268	668	500	1 580	14
15		Tank-Under 22,000 Gallons		-	-	22 232	-	-	15
16		Tank-22,000 Gallons and Over		-	-	15 016	-	-	16
17		All Other Freight Cars		51	470	287	203	1 043	17
18		Auto Racks		-	1 742	-	-	1 455	18
19		TOTAL FREIGHT TRAIN CARS		7 462	33 715	56 651	9 564	35 648	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers			2 148	3 840		1 649	20
21		Other Trailers							21
22		Refrigerated Containers							22
23		Other Containers			2 148	3 840		1 649	23
24	*	TOTAL TRAILERS AND CONTAINERS							24
25		GRAND TOTAL (LINES 19 AND 24)		7 462	35 863	60 491	9 564	37 297	25



# 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)			
		ADMINISTRATIVE SUPPORT OPERATIONS								
518		Administration	1 908	130	91	103	2 232	582	2814	518
519		Employees Performing Clerical and Accounting Functions	18 768	413	1 522	166	20 869	3 966	24835	519
520		Communication Systems Operation	1 019	21	570	20	1 630	-	1630	520
521		Loss and Damage Claims Processing	2 069	11	19	65	1 164	-	1164	521
522		Fringe Benefits	N/A	N/A	N/A	7 755	7 755	853	8608	522
523		Casualties and Insurance	N/A	N/A	N/A	77	77	-	77	523
524		Joint Facility - Debit	N/A	N/A	199	N/A	199	-	199	524
525		Joint Facility - [Credit]	N/A	N/A	( 85 )	N/A	( 85 )	( - )	( 85 )	525
526		Other	9	30	-	-	39	150	189	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	22 773	605	2 316	8 186	33 880	5 551	39431	527
528		TOTAL TRANSPORTATION	196 483	82 383	33 711	80 216	392 793	21 265	14058	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - General Administration	3 344	84	228	108	3 764	196	3960	601
602		Accounting, Auditing and Finance	11 187	286	362	(701)	11 134	422	11556	602
603		Management Services and Data Processing	4 045	369	936	40	5 390	253	5643	603
604		Marketing	2 742	14	1 027	694	4 477	-	4477	604
605		Sales	4 249	89	734	694	5 766	-	5766	605
606		Industrial Development	187	1	39	34	261	N/A	261	606
607		Personnel and Labor Relations	1 083	46	91	171	1 391	75	1466	607
608		Legal and Secretarial	2 395	113	3 085	294	5 887	117	6004	608
609		Public Relations and Advertising	54	6	146	82	288	5	293	609
610		Research and Development	-	-	-	-	-	-	-	610
611		Fringe Benefits	N/A	N/A	N/A	9 796	9 796	488	10284	611
612		Casualties and Insurance	N/A	N/A	N/A	473	473	-	473	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	3 551	3 551	-	3551	613
614		Property Taxes	N/A	N/A	N/A	3 539	3 539	78	3617	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	6 259	6 259	27	6286	615
616		Joint Facility - Debit	N/A	N/A	303	N/A	303	-	303	616
617		Joint Facility - [Credit]	N/A	N/A	( - )	N/A	( - )	( - )	( - )	617
618		Other	15 102	46	968	2 009	18 125	840	18965	618
619		TOTAL GENERAL AND ADMINISTRATIVE	44 388	1 054	7 919	27 043	80 404	2 501	82905	619
620	*	TOTAL CARRIER OPERATING EXPENSES	320 021	129 086	185 029	215 899	850 035	42 067	892102	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 (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	1 698			2
3		4	Other right-of-way expenditures	22			3
4		5	Tunnels and subways	23			4
5		6	Bridges, trestles and culverts	2 904			5
6		7	Elevated structures				6
7		8	Ties	13 078			7
8		9	Rail and other track material	13 321			8
9		11	Ballast	7 493			9
10		13	Fences, snowsheds and signs	57			10
11		16	Station and office buildings	658			11
12		17	Roadway buildings	52			12
13		18	Water stations	7			13
14		19	Fuel stations	199			14
15		20	Shops and enginehouses	1 343			15
16		22	Storage warehouses				16
17		23	Wharves and docks	6			17
18		24	Coal and ore wharves	17			18
19		25	TOFC/COFC terminals	165	44		19
20		26	Communications systems	1 131	842		20
21		27	Signals and interlockers	1 245	22		21
22		29	Power plants	4			22
23		31	Power transmission systems	74			23
24		35	Miscellaneous structures	3			24
25		37	Roadway machines	547	1 308		25
26		39	Public improvements; construction	567			26
27		45	Power plant machines	51			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	44 665	2 216		31



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## 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	536	XXXXXX	66
67		4-152 Box-Equipped	--	XXXXXX	67
68		4-153 Gondola-Plain	411	XXXXXX	68
69		4-154 Gondola-Equipped	7	XXXXXX	69
70		4-155 Hopper-Covered	32 352	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	399	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	164	XXXXXX	72
73		4-158 Refrigerator-Mechanical	27	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	860	XXXXXX	74
75		4-160 Flat-TOFC/COFC	2 996	XXXXXX	75
76		4-161 Flat-Multi-Level	3 767	XXXXXX	76
77		4-162 Flat-General Service	62	XXXXXX	77
78		4-163 Flat-All Other	2 383	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	40 623	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	23 656	XXXXXX	80
81		4-166 All Other Car Types	876	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	109 119	XXXXXX	82
83		4-17 Work Equipment Car-Miles	722	XXXXXX	83
84		4-18 No Payment Car-Miles (f) <sup>1</sup>	116 962	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-180 Unit Trains	136 741	XXXXXX	85
86		4-181 Way Trains	116 576	XXXXXX	86
87		4-182 Through Trains	502 474	XXXXXX	87
88		4-183 TOTAL (lines 85-87)	755 791	XXXXXX	88
89		4-20 Caboose Miles	9 795	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches		113	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)		113	95
96		5-07 Business Cars			96
97		5-08 Crew Cars (Other than Caboose)			97
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	4 411 016	5 441	98
		6-02 Freight Trains, Crs., Cnts., and Caboose:	XXXXXX	XXXXXX	

Total number of loaded miles 60 173 145 and empty miles 56 788 734 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	11 392 039	XXXXXX	99
100		6-021 Way Trains	7 558 977	XXXXXX	100
101		6-022 Through Trains	34 092 230	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	5		102
103		6-04 Non-Revenue		XXXXXX	103
104		6-05 TOTAL (lines 98-103)	57 454 267	5 441	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	86 830 072	XXXXXX	105
106		7-02 Non-Revenue	1 622 769	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	88 452 841	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	27 016 738	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	27 016 738	XXXXXX	110
111		8-04 Non-Revenue-Road Service	942 217	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	942 217	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	27 958 955	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	640 579	XXXXXX	115
116		9-02 Train Switching	71 918	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	556 337	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	38 050	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	782 489	XXXXXX	120
121		12-02 Way Trains	1 245 361	XXXXXX	121
122		12-03 Through Trains	3 358 575	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	166 326	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	129 003	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	123 680	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	79 310	XXXXXX	130
131		17-02 Unserviceable	1 509	XXXXXX	131
132		17-03 Surplus	0	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	80 819	XXXXXX	133



## 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)	6 676	40	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	1 439 224	XXXXXX	2
3		2-02 Way Trains	2 864 917	XXXXXX	3
4		2-03 Through Trains	7 316 745		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	11 620 886		5
6		2-05 Motorcars (C)		1 080 716	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	11 620 886	1 080 716	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	4 988 450	XXXXXX	8
9		3-02 Way Trains	7 213 958	XXXXXX	9
10		3-03 Through Trains	22 923 237		10
11		3-04 TOTAL (lines 8-10)	35 125 645		11
12		3-11 Train Switching (F)	910 313	XXXXXX	12
13		3-21 Yard Switching (G)	4 790 552		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	40 826 510		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	825	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	37 025	XXXXXX	16
17		4-012 Box-Equipped	34 846	XXXXXX	17
18		4-013 Gondola-Plain	10 08	XXXXXX	18
19		4-014 Gondola-Equipped	3 023	XXXXXX	19
20		4-015 Hopper-Covered	28 377	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	45 033	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	4 753	XXXXXX	22
23		4-018 Refrigerator-Mechanical	1 097	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	4 381	XXXXXX	24
25		4-020 Flat-TOFC/COFC	368	XXXXXX	25
26		4-021 Flat-Multi-Level	1 412	XXXXXX	26
27		4-022 Flat-General Service	1 363	XXXXXX	27
28		4-023 Flat-All Other	8 212	XXXXXX	28
29		4-024 All Other Car Types-Total	10 401	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	191 199	XXXXXX	30
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	

## 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	873	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	37 030	XXXXXX	32
33		4-112 Box-Equipped	32 947	XXXXXX	33
34		4-113 Gondola-Plain	10 328	XXXXXX	34
35		4-114 Gondola-Equipped	3 237	XXXXXX	35
36		4-115 Hopper-Covered	30 441	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	45 519	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	3 914	XXXXXX	38
39		4-118 Refrigerator-Mechanical	963	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	4 307	XXXXXX	40
41		4-120 Flat-TOFC/COFC	38	XXXXXX	41
42		4-121 Flat-Multi-Level	1 000	XXXXXX	42
43		4-123 Flat-General Service	1 504	XXXXXX	43
44		4-123 Flat-All Other	7 900	XXXXXX	44
45		4-124 All Other Car Types	10 334	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	190 335	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	1 714	XXXXXX	48
49		4-132 Box-Equipped	-	XXXXXX	49
50		4-133 Gondola-Plain	423	XXXXXX	50
51		4-134 Gondola-Equipped	7	XXXXXX	51
52		4-135 Hopper-Covered	29 652	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	483	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	161	XXXXXX	54
55		4-138 Refrigerator-Mechanical	166	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	739	XXXXXX	56
57		4-140 Flat-TOFC/COFC	52 530	XXXXXX	57
58		4-141 Flat-Multi-Level	5 227	XXXXXX	58
59		4-142 Flat-General Service	51	XXXXXX	59
60		4-143 Flat-All Other	2 302	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	33 282	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	20 081	XXXXXX	62
63		4-146 All Other Car Types	636	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	147 454	XXXXXX	64
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	-	XXXXXX	65



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

(I) Exclude from Item 4-01, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. 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 trains switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

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

(N) Yard switching hours are hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including 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 points, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four: two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

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

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

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

(T) Report the total number of foreign 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), car moving empty in trains en route to shop, and cars stored awaiting disposition.

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



[illegible]

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Account As of 12/31 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	
22.	Passenger	Line 150, col. g	
	Total Way and Structures		
23.	Freight	Line 151, col. f	177 60
24.	Passenger	Line 151, col. g	4 71
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	1 21
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	- 0
27.	Total - Freight Train Cars	Line 24, col. f	1
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	- 0
29.	Marine Line-Haul	Line 33, col. f	- 0
30.	Local Marine	Line 34, col. f	- 0
31.	Total - Floating Equipment	Line 35, col. f	- 0
32.	Other Equipment	Col. f, sum of lines 37 thru 40	- 0
33.	Work & Other Non-revenue Equipment	Line 41, col. f	- 0
34.	Total - All Equipment	Line 43, col. f	1



NAME OF CARRIER Illinois Central Gulf RR Co. & Subs.

SUPPLEMENTAL 1984 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 April 30, 1985.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Account As of 12/31/ (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ 365 566
	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	423
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		
3.	Total road	Line 27, col. g	525
	<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	<del>363 639</del> 365 329 *
5.	Total expenditures for road	Line 34, total of cols. b thru e	<del>936 682</del> 1 095 205 *
6.	Total general expenditures	Line 45, total of cols. b thru e	- 0 -

\* From Here they 365-565-1600x3551  
Due to "suss" not included in supplemental  
W Rogers  
3/6/87

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Account As of 12/31 (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	38 597
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	465
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	2 664
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	- 0 -
	Depreciation - Running		
11.	Freight	Line 136, col. f	4 399
12.	Passenger	Line 136, col. g	292
	Depreciation - Switching		
13.	Freight	Line 137, col. f	9
14.	Passenger	Line 137, col. g	- 0 -
	Depreciation - Other		
15.	Freight	Line 138, col. f	4 480
16.	Passenger	Line 138, col. g	443
	Other - Running		
17.	Freight	Line 148, col. f	42 967
18.	Passenger	Line 148, col. g	1
	Other - Switching		
19.	Freight	Line 149, col. f	4
20.	Passenger	Line 149, col. g	- 0 -

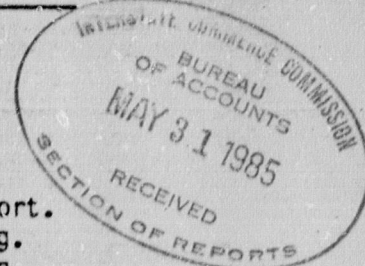


NAME OF CARRIER Illinois Central Gulf R.R. Co. & Subs.

SUPPLEMENTAL 1984 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1984 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Data entered in column (d) shall be computed under RRB accounting.
4. This supplemental report should be filed with the Bureau of Accounts by April 30, 1985.



Selected items (a)	1984 R-1 Location (b)	RRB Accounting As of 12/31/84 (Dollars in Thousands) (c)	RRB Accounting As of 1/1/84 (Dollars in Thousands) (d)
<u>Schedule 210</u>			
1. Net railway operating income (loss)	Line 69	\$ <u>(965)</u>	N/A
<u>Schedule 245</u>			
2. Total working capital	Line 28	<u>44 671</u>	\$ <u>48 216</u>
<u>Schedule 352A</u>			
TOTAL	Line 31		
3. Investments in property	col. d	<u>1 518 012</u>	<u>1 501 015</u>
4. Depreciation and Amortization of defense projects	col. e	<u>365 566</u>	<u>316 899</u>
<u>Schedule 352B</u>			
Interest during construction	Line 40		
5. Respondent	col. b	<u>- 0 -</u>	<u>- 0 -</u>
6. Lessor railroads	col. c	<u>- 0 -</u>	<u>- 0 -</u>
7. Inactive (Proprietary Companies)	col. d	<u>- 0 -</u>	<u>- 0 -</u>
8. Other Leased Properties	col. e	<u>- 0 -</u>	<u>774</u>
Other elements of Investment	Line 41		
9. Respondent	col. b	<u>- 0 -</u>	<u>- 0 -</u>
10. Lessor railroads	col. c	<u>- 0 -</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>124</u>

## 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		75	197		197		10 775	36
37		487	1 157	1 923	3 080		188 894	37
38		692	3 585	5 212	8 797		630 557	38
39		226	1 431	110	1 541		123 649	39
40		18	365	40	405		32 172	40
41		288	4 230	1 435	5 647	18	520 640	41
42		61	1 629	3 748	5 377		511 215	42
43		23	1 279	147	1 426		109 653	43
44		85	231	577	808		54 907	44
45								45
46								46
47								47
48		31	639	183	822		45 477	48
49		59	668	745	1 413		110 495	49
50								50
51								51
52		130	3 145	202	3 347		241 976	52
53		2 175	18 556	14 322	32 860	18	2 580 410	53
54		15	383	91	N/A	474	N/A	54
55		2 190	18 939	14 413	32 860	492	2 580 410	55



## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		<b>FLOATING EQUIPMENT</b>							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
		<b>HIGHWAY REVENUE EQUIPMENT</b>							
59		Bogie-chassis							59
60		Dry van		1 382					60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor		7				60	68
69		Truck							69
70		TOTAL (lines 59 to 69)		1 389				60	70

## NOTES AND REMARKS

## 710. INVENTORY OF EQUIPMENT - Concluded

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	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		71	408	903		1 311			60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68		2	58	7		65			68
69									69
70		73	466	910		1 376			70

## NOTES AND REMARKS



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

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	NONE					3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL		N/A		N/A	25

**REBUILT UNITS**

26						26
27						27
28						28
29	NONE					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

# 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	Number of crossties laid in replacement							Total	Switch and bridge ties (board feet)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete	Other	Wooden		Other				
		Treated	Untreated			Treated	Untreated					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	A	138 906	0	0	0	0	0	0	138 906	3 738	14	1
2	B	413 812	0	0	0	0	0	0	413 812	9 384	11	2
3	C	75 888	0	0	0	0	0	0	75 888	4 948	41	3
4	D	41 087	0	0	0	0	0	0	41 087	3 871	72	4
5	E	32 526	0	0	0	0	0	0	32 526	7 304	100	5
6	TOTAL	702 219	0	0	0	0	0	0	702 219	29 245	23	6
7	F	230 226	0	0	0	0	0	0	230 226	5 805	13	7
8	Potential abandonments	16 197	0	0	0	0	0	0	16 197	1 218	50	8

9. Average cost per crosstie \$ \_\_\_\_\_ and switchtie (MBM) \$ \_\_\_\_\_

Column (J) is each not board feet.



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

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

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

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

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

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

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

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per track-mile <sup>2</sup>	Average running speed limit	Track miles under slow orders at end of period (Deviation from timetable speed limit)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	A	1,435.46	18.19	49	40.79	1
2	B	3,579.04	7.52	45	395.01	2
3	C	1,897.89	2.00	28	264.40	3
4	D	1,322.71	0.36	19	203.01	4
5	E	2,734.44	N/A	10	10.70	5
6	TOTAL	10,969.54	-	-	913.91	6
7	F	2,228.29	XXXXXXXX	XXXXX	151.68	7
8	Potential abandonments	487.34	-	-	31.37	8

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

# 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	0.00	0.00	1.62	0.00	1.62	0.00	Note 1	1
2	B	0.00	0.00	161.38	0.00	161.38	0.00		2
3	C	0.00	0.00	2.80	0.00	2.80	0.00		3
4	D	0.00	0.00	2.00	0.00	2.00	0.00		4
5	E	0.00	0.00	0.00	0.00	0.00	0.00		5
6	TOTAL	0.00	0.00	167.80	0.00	167.80	0.00		6
7	F	0.00	0.00	4.86	0.00	4.86	0.00		7
8	Potential Abandonments	0.00	0.00	0.00	0.00	0.00	0.00		8
9	Other	0.00	0.00	0.00	0.00	0.00	0.00		9
10	Average cost of new and relay rail laid in replacement (gross tons) \$ _____								10

Note: No records available on "Spot Maintenance" Rail.



RC-124100

ILLINIOS CENTRAL GULF

1984

3 OF 3

**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, i.e. 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	8 281	14	116	66.651	154	10	New	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	8 281	14	116	66.651	154	10	New	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 4.83								22



### 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	4					132	3	Capit. Unts. Only	-	1	
2	4					115	30	" " "	-	2	
3	4					115	19	4	192.65	3	
4	4					112	15	Capit. Unts. Only	-	4	
5	4					112	397	79	197.73	5	
6	4					90	11	Capit. Unts. Only	-	6	
7										7	
8										8	
9										9	
10										10	
11										11	
12										12	
13										13	
14										14	
15										15	
16										16	
17										17	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A				N/A	475	83	172.97	33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid										34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid 4.83										35
36	Track-miles of welded rail installed this year 98.53 : total to date 2954.43										36

## 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	Pounds				
1	140	0.08		Other, railroads' proportions of joint tracks deducted	1
2	136	822.30			2
3	132	390.96			3
4	131	75.88			4
5	130	0.11			5
6	119	0.10			6
7	115	2 437.56			7
8	112	1 681.63			8
9	110	146.59			9
10	105	5.15			10
11	100	135.46			11
12	90	1 435.12			12
13	85	211.87			13
14	80	60.13			14
15	78	11.24			15
16	77 1/2	0.04			16
17	75	19.62			17
18	70	1.23			18
19	60	1.22			19
20	Total	7 436.29			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



# 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 replacement.											
Line No.	Track category  (a)	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties  (b)	Switch and bridge ties (board feet) (c)	Crosstie  (d)	Switch and bridge ties (board feet) (e)						
1	A	138 906	3 738	3.0		1.62	0.1	221 748	600.5	42	1
2	B	413 812	9 384	3.5		161.38	2.2	675 580	1589.0	44	2
3	C	75 888	4 948	1.2		2.80	0.1	71 672	243.0	13	3
4	D	41 087	3 871	0.9		2.00	0.1	2 448	29.3	2	4
5	E	32 526	7 304	0.4		0.00	0.0	30 260	94.6	3	5
6	TOTAL	702 219	29 245	1.9		167.80	0.7	1 001 708	2556.4	23	6
7	F	230 226	5 805	3.2		4.86	0.1	322 796	800.1	36	7
8	Potential abandonments	16 197	1 218	1.1		0.00	0.0	748	6.7	1	8

Note: Column (C) is each not board feet and Column (E) Data not available.

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

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

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A	Not Applicable		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

**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	83 923 018				1
2	Passenger	-				2
3	Yard switching	10 564 456				3
4	TOTAL	94 487 474				4
5	COST OF FUEL <sup>1</sup>	\$ 76 551	\$	\$	\$	5
6	Work Train	525 782				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		37 039 651		8
9	Yard switching				9
10	TOTAL		37 039 651		10
11	COST OF FUEL <sup>1</sup>	\$	\$ 2 950	\$	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.



## 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 Illinois

County of Cook

Don R. Montgomery makes oath and says that he is Vice-President-Comptroller

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of Illinois Central Gulf 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, 1984, to and including December 31, 1984

Don R. Montgomery  
(Signature of affiant)

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

county above named, this 11th day of April, 1985

My commission expires Jan. 29, 1989

Use an  
L.S.  
impression seal

Maretha W. Sullivan  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Illinois

County of Cook

Harry J. Bruce makes oath and says that he is Chairman & CEO

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of Illinois Central Gulf Railroad Company

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

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

January 1, 1984, to and including December 31, 1984

Harry J. Bruce  
(Signature of affiant)

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

county above named, this 11th day of April, 1985

My commission expires Jan. 29, 1989

Use an  
L.S.  
impression seal

Maretha W. Sullivan  
(Signature of officer authorized to administer oaths)





