

332. DEPRECIATION BASE AND RATES - ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS
(Dollars in Thousands)

- 1 Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December, in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefor are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.
- 2 All leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.
- 3 Show in columns (e), (f), and (g) data applicable to Lessor property, when the rent therefor is included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.
- 4 If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) effected.
- 5 Disclosures in the respective sections of this schedule may be omitted if either total road leased from other or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year* (b)	12/1 At close of year (c)		1/1 At beginning of year (e)	12/1 At close of year (f)		
	ROADWAY							
1	(3) Grading	2,833,659	2,842,228	1.05%				1
2	(4) Other, right-of-way expenditures	7,058	7,179	1.05%				2
3	(5) Tunnels and subways	259,500	259,491	0.83%				3
4	(6) Bridges, trestles, and culverts	2,044,066	2,069,392	1.03%				4
5	(7) Elevated structures*	40,577	40,736	6.71%				5
6	(8) Ties	2,723,203	2,835,769	4.48%				6
7	(9) Rail and other track material	3,971,079	4,047,330	2.32%				7
8	(11) Ballast	1,345,206	1,388,989	2.50%				8
9	(13) Fences, snow sheds, and signs	6,616	6,616	1.05%				9
10	(16) Station and office buildings	465,497	468,785	2.85%				10
11	(17) Roadway buildings	48,660	48,688	2.56%				11
12	(18) Water stations	45	44	2.33%				12
13	(19) Fuel stations	33,839	33,929	3.20%				13
14	(20) Shops and enginehouses	220,187	228,747	2.00%	NOT APPLICABLE - 5 % RULE			14
15	(22) Storage warehouses	4,143	4,143	2.49%				15
16	(23) Wharves and docks	26	27	2.86%				16
17	(24) Coal and ore wharves	162,142	162,516	2.55%				17
18	(25) TOFC/COFC terminals	364,121	369,425	3.07%				18
19	(26) Communications systems	393,135	395,474	3.84%				19
20	(27) Signals and interlocker	855,020	875,248	1.78%				20
21	(29) Power plants	2,770	2,769	3.13%				21
22	(31) Power-transmissions systems	25,954	26,230	2.50%				22
23	(35) Miscellaneous structures	13,037	13,234	2.78%				23
24	(37) Roadway machines	302,583	306,715	5.64%				24
25	(39) Public improvements-Construction	349,495	381,866	2.63%				25
26	(44) Shop machinery	88,642	88,926	3.40%				26
27	(45) Power-plant machinery	15,345	15,342	2.33%				27
28	All other road accounts	0	0	0.00%				28
29	Amortization (Adjustments)	0	0	0.00%				29
30	TOTAL ROAD	16,575,605	16,919,838	2.20%				30
	EQUIPMENT							
31	(52) Locomotives	3,115,365	3,156,924	3.58%				31
32	(53) Freight-train cars	2,704,020	2,672,416	3.18%				32
33	(54) Passenger-train cars	0	0	0.00%				33
34	(55) Highway revenue equipment	150,817	155,852	6.84%				34
35	(56) Floating equipment	0	0	5.00%				35
36	(57) Work equipment	127,168	128,629	2.27%				36
37	(58) Miscellaneous equipment	173,531	175,752	8.52%				37
38	(59) Computer systems and word processing equipment	301,296	308,393	16.67%				38
39	TOTAL EQUIPMENT	6,572,197	6,597,966	4.21%				39
40	GRAND TOTAL	23,147,802	23,517,804	2.76%				40

* See Footnotes for Schedule 332 on Page 39.