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2001

SOO LINE RAILROAD COMPANY

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# Class I Railroad Annual Report

	<p>RC000388      SOO LINE 101137700</p> <p>SOO LINE RAILROAD COMPANY P.O. BOX 530 MINNEAPOLIS, MN 55440-0530</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  
Surface Transportation Board  
For the Year Ending December 31, 2001



# NOTICE

1. This report is required for every class I railroad operating within the United States. Three copies of this Annual Report should be completed. Two of the copies must be filed with the Surface Transportation Board, Office of Economics, Environmental Analysis, and Administration, The Mercury Building, 1925 K St. N.W., Suite 500, Washington, DC 20423, by March 31 of the year following that for which the report is made. One copy should be retained by the carrier.
2. Every inquiry must be definitely answered. Where the word "none" truly and completely states the fact, it should be given as the answer. If any inquiry is inapplicable, the words "not applicable" should be used.
3. Wherever the space provided in the schedules is insufficient to permit a full and complete statement of the requested information, inserts should be prepared and appropriately identified by the number of the schedule.
4. All entries should be made in a permanent black ink or typed. Those of a contrary character must be indicated in parenthesis. Items of an unusual character must be indicated by appropriate symbols and explained in footnotes.
5. Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered.
6. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the following meanings:
  - (a) Board means *Surface Transportation Board*.
  - (b) Respondent means *the person or corporation in whose behalf the report is made*.
  - (c) Year means *the year ended December 31 for which the report is being made*.
  - (d) Close of the Year means *the close of business on December 31 for the year in which the report is being made*. If the report is made for a shorter period than one year, it means *the close of the period covered by the report*.
  - (e) Beginning of the Year means *the beginning of business on January 1 of the year for which the report is being made*. If the report is made for a shorter period than one year, it means *the beginning of that period*.
  - (f) Preceding Year means *the year ended December 31 of the year preceding the year for which the report is made*.
  - (g) The Uniform System of Accounts for Railroad Companies means *the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended*.
7. The ICC Termination Act of 1995 abolished the Interstate Commerce Commission and replaced it with the Surface Transportation Board. Any references to the Interstate Commerce Commission or Commission contained in this report refer to the Surface Transportation Board.
8. Any references to the Bureau of Accounts or the Office of Economics contained in this report refer to the Office of Economics, Environmental Analysis, and Administration of the Surface Transportation Board.

For Index, See Back of Form

# **ANNUAL REPORT**

OF

## **SOO LINE RAILROAD COMPANY**

TO THE

### **SURFACE TRANSPORTATION BOARD**

FOR THE

**YEAR ENDED DECEMBER 31, 2001**

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

(Name) **JOHN C. MILLER**

(Title) **CONTROLLER**

(Telephone number)

**(612) 347-8414**

(area code) (telephone number)

(Office address)

**501 MARQUETTE AVENUE SOUTH, MINNEAPOLIS, MN 55402**

(street and number, city, state, and zip code)





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## SPECIAL NOTICE

Docket No. 38559, Railroad Classification Index, (ICC served January 20, 1983), modified the reporting requirements for Class II, Class III, and Switching and Terminal Companies. These carriers will notify the Board only if the calculation results in a different revenue level than its current classification.

The dark borders on the schedules represent data that are captured by the Board.

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



**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 the exact name of the respondent in full. 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 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, also give 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:

**Soo Line Railroad Company**

2. Date of incorporation:

**October 19, 1949**

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 and of appointment of receivers or trustees:

**Originally organized under the Minnesota Business Corporation Act, Chapter 300, Laws of Minnesota, 1933, as amended. Now governed by the new Minnesota Business Corporation Act, Chapter 302A, effective January 1, 1984.**

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:

**In September 2001, Soo Line Railroad Company issued common stock to acquire Canadian Pacific (U.S.) Finance, Inc. (CPUSF). By its letter dated November 19, 2001, the Surface Transportation Board approved consolidation accounting for this company since its acquisition date.**

**STOCKHOLDERS' REPORTS**

5. The respondent is required to send the Office of Economic and Environmental Analysis, 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 on:

(date)

☒ No annual report to stockholders is prepared.



## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common \$ 3-1/3 per share, first preferred \$ N/A per share, second preferred \$ N/A per share, debenture stock \$ N/A per share.
2. State whether or not each share of stock has the right to one vote. If not, give full particulars in a footnote Yes
3. Are voting rights proportional to holdings: Yes  
If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stocks 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  
Stock books not closed, last compiled December 31, 1984.
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 7,920,299.5 votes as of (date) December 31, 2001.
8. State the total number of stockholders of record as of the date shown in answer to inquiry No. 7: One (1) stockholder.
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 one year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	Number of votes, classified with respect to securities on which based			Line No.
				Stock			
				Common (d)	Preferred		
Second (e)	First (f)						
1	Soo Line Corporation	501 Marquette Avenue	7,920,299.5	7,920,299.5	N/A	N/A	1
2		Suite 1700					2
3		Minneapolis, MN 55402					3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
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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: 7,920,299.5 votes cast.
11. Give the date of such meeting: October 1, 2001
12. Give the place of such meeting: N/A\*

**NOTES AND REMARKS**

\* This was an Action in Writing by sole shareholder in lieu of Annual Meeting.



**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	6,828	3,671	1
2		702	Temporary Cash Investments	41,500	0	2
3		703	Special Deposits	9	73	3
4		704	Accounts Receivable			
			- Loan and Notes	0	0	4
5		705	- Interline and Other Balances	9,828	14,320	5
6		706	- Customers	34,345	33,994	6
7		707	- Other	18,047	10,185	7
8		709, 708	- Accrued Accounts Receivables	16,463	16,992	8
9		708.5	- Receivables from Affiliated Companies	8,796	3,829	9
10		709.5	- Less: Allowance for Uncollectible Accounts	0	0	10
11		710, 711, 714	Working Funds, Prepayments & Deferred Income Tax Debits	2,909	2,901	11
12		712	Materials and Supplies	9,553	18,055	12
13		713	Other Current Assets	3,553	669	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>151,831</b>	<b>104,689</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	0	0	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	81,927	26,021	16
17		722, 723	Other Investments and Advances	29	29	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.	0	0	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) \$ 0	988	988	19
20		739, 741	Other Assets	10,211	10,618	20
21		743	Other Deferred Debits	2,543	3,286	21
22		744	Accumulated Deferred Income Tax Debits	0	0	22
23			<b>TOTAL OTHER ASSETS</b>	<b>95,698</b>	<b>40,942</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	886,447	848,326	24
25		731, 732	Equipment (Schedule 330) L-30 Col. h & b	458,745	429,269	25
26		731, 732	Unallocated Items	9,871	10,414	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(387,384)	(371,738)	27
28			<b>NET ROAD AND EQUIPMENT</b>	<b>967,679</b>	<b>916,271</b>	<b>28</b>
29			<b>TOTAL ASSETS</b>	<b>1,215,208</b>	<b>1,061,902</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		711	Loans and Notes Payable	0	0	30
31		752	Accounts Payable: Interline and Other Balances	2,164	2,107	31
32		753	Audited Accounts and Wages	10,326	12,138	32
33		754	Other Accounts Payable	460	2,026	33
34		755, 756	Interest and Dividends Payable	1,695	231	34
35		757	Payables to Affiliated Companies	12,949	15,779	35
36		759	Accrued Accounts Payable	101,401	118,611	36
37		760, 761, 761.5, 762	Taxes Accrued	11,103	11,646	37
38		763	Other Current Liabilities	673	3,026	38
39		764	Equipment Obligations and Other Long-Term Debt due within One Year	2,886	502	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>143,657</b>	<b>166,166</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	611	764	41
42		766	Equipment Obligations	0	0	42
43		766.5	Capitalized Lease Obligations	46,854	7,723	43
44		768	Debt in Default	0	0	44
45		769	Accounts Payable: Affiliated Companies	235,600	265,000	45
46		770.1, 770.2	Unamortized Debt Premium	0	0	46
47		781	Interest in Default	0	0	47
48		783	Deferred Revenues-Transfers from Government Authorities	6,011	2,824	48
49		786	Accumulated Deferred Income Tax Credits	69,294	54,072	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	150,995	149,723	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>509,365</b>	<b>480,106</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock (Schedule 230) (L53 & 54)	351,994	251,194	52
53			Common Stock	351,994	251,194	53
54			Preferred Stock	0	0	54
55			Discount on Capital Stock	0	0	55
56		794, 795	Additional Capital (Schedule 230)	85,626	85,627	56
57		797	Retained Earnings: Appropriated	0	0	57
58		798	Unappropriated (Schedule 220)	124,566	78,809	58
59		798.1	Net Unrealized Loss on Noncurrent Marketing Equity Securities	0	0	59
60		798.5	Less Treasury Stock	0	0	60
61			Net Shareholders' Equity	562,186	415,630	61
62			<b>TOTAL LIABILITIES &amp; SHAREHOLDERS' EQUITY</b>	<b>1,215,208</b>	<b>1,061,902</b>	<b>62</b>

NOTES AND REMARKS

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

(Dollars in thousands)

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts: \$ N/A
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: See Schedule 450 Footnotes, Page 64.
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 11 on Pages 9, 10 and 11.
- (b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund: See Note 11 on Pages 9, 10 and 11.
- (c) Is any part of pension plan funded? Specify: Yes X No
- (i) If funding is by insurance, give name of insuring company N/A
- If funding is by trust agent, list trustee(s) U.S. Bank National Association
- Date of trust agreement or latest amendment A. February 17, 1988; B. February 6, 1996
- If respondent is affiliated in any way with the trustee(s), explain affiliation N/A
- (d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement. A. Delaware & Hudson Railway Company and Canadian Pacific (U.S.) Finance Inc., common affiliates, are charged the increased proportional costs of including their respective employees in the pension plan.
- (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 N/A
- (ii) Are voting rights attached to any securities held by the pension plan? Specify: Yes X No
- If yes, who determines how stock is voted? Trustee
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: \$ 42
- (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: \$ N/A
6. In reference to Docket No. 37465, specify the total amount of business entertainment expenditures charged to the non-operating expense account: \$ N/A

Continued on following page



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

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

Disclose the nature and amount of contingency that is material.

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

See Footnote 9 on Page 9.

- (a) Changes in Valuation Accounts.

N/A

8. Marketable Equity Securities. See Footnote 10 on Page 9.

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

- (b) At 12/31/01, 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 . 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 - Continued

## NOTES TO FINANCIAL STATEMENTS

## 9. COMMITMENTS AND CONTINGENT LIABILITIES

Under the requirements of the Federal Comprehensive Environmental Response, Compensation and Liability Act (Superfund) and comparable state laws, SOO is potentially liable for the cleanup cost of various contaminated sites identified by the U.S. Environmental Protection Agency (EPA) and comparable agencies. SOO has been notified by the EPA and state agencies that it is a Potentially Responsible Party (PRP) for study and cleanup costs at a number of sites. In most of these instances, SOO is one of numerous PRPs. In certain cases, future environmental-related expenditures cannot be quantified due to the uncertainty of the cleanup standards, methods to be used and the number of other PRPs involved. SOO believes its December 31, 2001 accruals are adequate to cover known liabilities which are probable and estimatable.

## 10. MARKETABLE EQUITY SECURITIES

Not applicable.

## 11. PENSION AND OTHER EMPLOYEE BENEFITS

SOO provides noncontributory defined benefit plans covering substantially all non-union employees. Benefits are based on final average pay and years of service. Benefits are funded by SOO contributions and plan earnings consistent with funding requirements of federal law and regulations. Plan assets consist principally of listed equity securities and U.S. Government and corporate obligations.

In addition, SOO has a noncontributory defined benefit retirement plan for United Transportation Union (UTU) employees who elected a buyout of certain compensation based workrule payments as of December 31, 1995. Benefits are funded by SOO contributions and plan earnings consistent with funding requirements of federal law and regulations. Plan assets consist of mutual funds and temporary cash investments.

Benefits for retired employees generally include major medical coverage to age 65 and a small lump sum death benefit both based on certain age and service requirements. Post retirement benefits other than pensions are accounted for as shown below for all employees.

The following illustrates the status of each of these benefit plans at December 31, 2001 and 2000:

Change in Benefit Obligation	Management Pension Plan		UTU Pension Plan		Postretirement Benefit Plans Other Than Pensions	
	2001	2000	2001	2000	2001	2000
Benefit obligation at beginning of year	\$86,628	\$86,238	\$2,255	\$1,693	\$30,490	\$26,793
Service cost	996	1,018	260	328	868	797
Interest cost	6,697	6,328	146	133	2,287	1,936
Actuarial (gain)/loss	7,141	(413)	99	296	9,165	3,586
Benefits paid	(6,712)	(6,543)	(295)	(195)	(3,571)	(2,622)
Plan Amendments	1,383	0	0	0	0	0
Liability acquired from CPUSF	573	0	0	0	0	0
Benefit obligation at end of year	<u>\$96,706</u>	<u>\$86,628</u>	<u>\$2,465</u>	<u>\$2,255</u>	<u>\$39,235</u>	<u>\$30,490</u>



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

## NOTES TO FINANCIAL STATEMENTS

## 11. PENSION AND OTHER EMPLOYEE BENEFITS (Continued)

	Management Pension Plan		UTU Pension Plan		Postretirement Benefit Plans Other Than Pensions	
	2001	2000	2001	2000	2001	2000
<b>Change in Plan Assets</b>						
Fair value of plan assets at beginning of year	\$75,992	\$78,578	\$2,027	\$1,899	\$0	\$0
Actual return on plan assets	3,121	4,146	(86)	(25)	0	0
Employer contribution	(223)	(189)	277	348	3,571	2,622
Benefits paid	(6,712)	(6,543)	(294)	(105)	(3,571)	(2,622)
Assets acquired from CPUSF	607	0	0	0	0	0
Fair value of plan assets at end of year	<u>\$72,785</u>	<u>\$75,992</u>	<u>\$1,924</u>	<u>\$2,027</u>	<u>\$0</u>	<u>\$0</u>
 Funded status	 (\$23,921)	 (\$10,636)	 (\$541)	 (\$227)	 (\$39,235)	 (\$30,490)
Unrecognized net actuarial loss (gain)	20,092	9,523	(1,807)	(2,371)	5,799	(3,394)
Deferred credit to be amortized over plan life	0	0	0	0	0	0
Unrecognized net transition obligation	745	1,111	0	0	0	0
Unrecognized prior service cost	1,400	168	0	0	0	0
Prepaid (accrued) benefit cost	<u>(\$1,684)</u>	<u>\$166</u>	<u>(\$2,348)</u>	<u>(\$2,598)</u>	<u>(\$33,436)</u>	<u>(\$33,884)</u>
 Amounts recognized in the statement of financial position consist of:						
Prepaid (accrued) benefit cost	(\$1,684)	\$166	\$0	\$0	\$0	\$0
Accrued benefit liability	(13,451)	(4,182)	(2,348)	(2,598)	(33,436)	(33,884)
Intangible asset	2,236	1,268	0	0	0	0
Deferred tax benefit	4,374	1,138	0	0	0	0
Accumulated other comprehensive income	6,841	1,776	0	0	0	0
Net amount recognized	<u>(\$1,684)</u>	<u>\$166</u>	<u>(\$2,348)</u>	<u>(\$2,598)</u>	<u>(\$33,436)</u>	<u>(\$33,884)</u>

## Weighted Average Assumptions at December 31

Discount rate	7.25%	7.75%	7.25%	7.75%	7.25%	7.75%
Expected return on plan assets	9.50%	9.50%	7.00%	7.00%	N/A	N/A
Rate of compensation increase	4.50%	4.50%	N/A	N/A	N/A	N/A

For measurement purposes, a 10.5% annual rate of increase in the per capita cost of covered health care benefits was assumed for 2002. The rate was assumed to decrease gradually to 5.0% for 2013 and remain at that level thereafter.

## Components of Net Periodic Benefit Cost

Service cost	\$1,005	\$1,018	\$260	\$328	\$868	\$797
Interest cost	6,706	6,328	145	133	2,283	1,936
Expected return on plan assets	(6,854)	(7,117)	(119)	(125)	0	0
Recognized net actuarial loss (gain)	0	0	0	0	(28)	(310)
Amortization of deferred loss (gain)	409	0	(259)	(325)	0	0
Amortization of transition obligation	365	365	0	0	0	0
Amortization of prior service cost	0	36	0	0	0	0
Net periodic benefit cost	<u>\$1,631</u>	<u>\$630</u>	<u>\$27</u>	<u>\$11</u>	<u>\$3,123</u>	<u>\$2,423</u>

Assumed health care cost trends have a significant effect on the amounts reported for health care plans. A one-percentage point change in assumed health care cost trend rates would have the following effects on the postretirement benefit plan:

	1-PERCENTAGE Point Increase	1-PERCENTAGE Point Decrease
Effect on total of service and interest cost components	\$316	(\$277)
Effect on postretirement benefit obligation	\$3,357	(\$2,988)



**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued****NOTES TO FINANCIAL STATEMENTS****11. PENSION AND OTHER EMPLOYEE BENEFITS (Continued)**

SOO provides defined contribution savings plans to several groups of employees. Participants are fully vested in SOO's contribution. Participants may contribute certain percents of their annual compensation to the plans and SOO in some cases will also make a contribution on the participant's behalf. The total annual expense for all such plans for 2001 and 2000 was \$746,000 and \$707,000, respectively.

SOO makes loans to certain employees as part of its relocation policy. As of December 31, 2001 and 2000, \$0.6 million and \$0.8 million of these loans were outstanding, respectively.

**12. ACCOUNTS RECEIVABLE**

Receivables are presented net of allowances of \$11,682,000 as of December 31, 2001 and \$5,204,000 as of December 31, 2000.

**13. HEDGING**

SOO periodically uses futures as hedges in its diesel fuel purchasing program. Gains and losses on such transactions are matched to specific inventory purchases and are charged or credited to operating expenses when such inventory is used. Deposits with futures brokers are included in other current assets.

**14. LONG-TERM DEBT**

During 2001, SOO exercised its option to purchase thirty-nine locomotives for a fixed price at the end of the contractual operating lease period in 2010. As a result, \$42.7 million of new capital lease debt was recorded on the consolidated balance sheet.

**15. TRANSACTIONS WITH RELATED PARTIES**

On September 24, 2001, SOO issued common stock to acquire Canadian Pacific (U.S.) Finance Inc. (CPUSF). Current year operating results since September 24 are included in SOO's financial statements. A condensed balance sheet showing the impact of the acquisition on the September 24, 2001 Schedule 200 balance sheet is shown below:

(In Millions)		<u>STB A/C #</u>
Cash and Cash Equivalents	\$28.8	701
Accounts Receivable	1.8	708
Long-Term Loans Receivable	57.0	721
Accounts Payable	\$0.2	755
Long-Term Debt	235.7	769
Shareholder's Equity	100.8	791

**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued****NOTES TO FINANCIAL STATEMENTS**

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued**

**NOTES TO FINANCIAL STATEMENTS**

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES - Continued****NOTES TO FINANCIAL STATEMENTS**

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

**NOTES TO FINANCIAL STATEMENTS**

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**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. An disparities in expense amounts shown in this schedule & expense amounts reported in Sch. 410 must be fully explained on pg. 18.
3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for account No. 513, "Dividend Income". List dividends accounted for by the equity method on on the appropriate dividend line No. 25 under the "Income from Affiliated Companies" subsection of this schedule.
4. All contra entries hereunder should be indicated in parenthesis.
5. Cross-checks:
 

**Schedule 210**

Line 15, column (b)

Line 47 plus 48 plus 49, col (b)

Line 50, col (b)

Line 14, column (b)

Line 14, column (d)

Line 14, column (e)

Line 49, column (b)

**Schedule 210**

= Line 62, col (b)

= Line 63, col (b)

= Line 64, col (b)

**Schedule 410**

= Line 620, col (h)

= Line 620, col (f)

= Line 620, col (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		- Railway Operating Income					
1		(101) Freight	542,943	531,344	542,943	0	1
2		(102) Passenger	0	0	0	0	2
3		(103) Passenger-Related	0	0	0	0	3
4		(104) Switching	11,792	12,401	11,792	0	4
5		(105) Water Transfers	0	0	0	0	5
6		(106) Demurrage	5,479	7,122	5,479	0	6
7		(110) Incidental	1,170	2,629	1,170	0	7
8		(121) Joint Facility-Credit	0	0	0	0	8
9		(122) Joint Facility-Debit	0	0	0	0	9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	561,384	553,496	561,384	0	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	0	0	0	0	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	263	311	263	0	12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	561,647	553,807	561,647	0	13
14		(531) Railway operating expenses	486,147	484,338	486,147	0	14
15		Net revenue from railway operations	75,500	69,469	75,500	0	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	0	0			16
17		(510) Miscellaneous rent income	4,539	4,623			17
18		(512) Separately operated properties-Profit	0	0			18
19		(513) Dividend Income (cost method)	127	8,112			19
20		(514) Interest Income	2,499	2,632			20
21		(516) Income from sinking and other funds	0	0			21
22		(517) Release of premiums on funded debt	0	0			22
23		(518) Reimbursements received under contracts and agreements	0	0			23
24		(519) Miscellaneous income	5,044	11,910			24
25		Income from affiliated companies: 519					
		a. Dividends (equity method)	784	882			25
26		b. Equity in undistributed earnings (losses)	(303)	(7,678)			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	12,690	20,481			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	88,190	89,950			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	0	0			29
30		(544) Miscellaneous taxes	0	0			30
31		(545) Separately operated properties-loss	0	0			31
32		(549) Maintenance of investment organization	0	0			32
33		(550) Income Transferred under contracts and agreements	0	0			33
34		(551) Miscellaneous income charges	1,924	10,080			34
35		(553) Uncollectible accounts	0	0			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	1,924	10,080			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	86,266	79,870			37

## 210. RESULTS OF OPERATIONS - Continued

(Dollars in thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
<b>FIXED CHARGES</b>					
		(546) Interest on funded debt:			
38		(a) Fixed interest not in default	14,687	32,653	38
39		(b) Interest in default	0	0	39
40		(547) Interest on unfunded debt	114	674	40
41		(548) Amortization of discount on funded debt	0	0	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	<b>14,801</b>	<b>33,327</b>	<b>42</b>
43		Income after fixed charges (lines 37, 42)	71,465	46,543	43
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:			
44		(c) Contingent interest	0	0	44
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit	0	0	45
46		Income (loss) from continuing operations (before income taxes)	71,465	46,543	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47		(a) Federal income taxes	2,087	(1,556)	47
48		(b) State income taxes	0	0	48
49		(c) Other income taxes	0	0	49
50		(557) Provision for deferred taxes	18,556	11,577	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	<b>20,643</b>	<b>10,021</b>	<b>51</b>
52		Income from continuing operations (lines 46-51)	50,822	36,522	52
<b>DISCONTINUED OPERATIONS</b>					
		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )	0	0	53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )	0	0	54
55		Income before extraordinary items (lines 52 + 53 + 54)	50,822	36,522	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (net)	0	0	56
57		(590) Income taxes on extraordinary items	0	0	57
58		(591) Provision for deferred taxes-Extraordinary items	0	0	58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>	<b>0</b>	<b>0</b>	<b>59</b>
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$0)	0	0	60
61		Net income (loss) (lines 55 + 59 + 60)	50,822	36,522	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62		Net revenues from railway operations	75,500	69,469	62
63		(556) Income taxes on ordinary income (-)	2,087	(1,556)	63
64		(557) Provision for deferred income taxes (-)	18,556	11,577	64
65		Income from lease of road and equipment (-)	398	0	65
66		Rent for leased roads and equipment (+)	200	200	66
67		Net railway operating income (loss)	54,659	59,648	67



**NOTES AND REMARKS FOR SCHEDULES 210 AND 220****1. SPECIAL CHARGES**

SOO has recorded various special charges in prior years as disclosed in Annual Reports R-1 previously.

During 2001 and 2000, \$13.6 million and \$16.0 million of payments were made relating to special charges, respectively.

**220. RETAINED EARNINGS**

(Dollars in Thousands)

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

Line No.	Cross Check	Item (a)	Retained earnings-unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	79,500	(691)	1
2		(601.5) Prior period adjustments to beginning retained earnings	0	0	2
		<b>CREDITS</b>			
3		(602) Credit balance transferred from income	51,125	0	3
4		(603) Appropriations released	0	0	4
5		(606) Other credits to retained earnings	0	0	5
6		<b>TOTAL</b>	51,125	0	6
		<b>DEBITS</b>			
7		(612) Debit balance transferred from income	0	(303)	7
8		(616) Other debits to retained earnings	(5,065) *	0	8
9		(620) Appropriations for sinking and other funds	0	0	9
10		(621) Appropriations for other purposes	0	0	10
11		(623) Dividends: common stock	0	0	11
12		preferred stock 1	0	0	12
13		<b>TOTAL</b>	(5,065)	(303)	13
14		Net increase (decrease) during year (line 6 minus line 13)	46,060	(303)	14
15		Balances at close of year (lines 1, 2 and 14)	125,560	(994)	15
16		Balances from line 15(c)	(994)	N/A	16
17		(798) Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	124,566	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year---\$			19
20		Debits during year---\$			20
21		Balance at close of year-\$ 0			21
22		Amount of assigned Federal income tax consequences: Account 606-----\$ 0			22
23		Account 616-----\$ 0			23

\* FAS 87 Pension Charge

1 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 controls 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 Soo Line Railroad Company	\$3-1/3	15,000,000	7,920,299.5		7,920,299.5	351,994		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		15,000,000	7,920,299.5		7,920,299.5	351,994		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			7,920,199.5	251,194			85,627	11
12	Capital Stock Sold			100.0	100,800				12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Capital Contribution from Parent								15
16	Rounding								16
17	Balance at close of year			7,920,299.5	351,994			(1)	17
								85,626	

**240. STATEMENT OF CASH FLOWS**

(Dollars in thousands)

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

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
1		Cash received from operating revenues			1
2		Dividends received from affiliates			2
3		Interest received			3
4		Other income			4
5		Cash paid for operating expenses			5
6		Interest paid (net of amounts capitalized)			6
7		Income taxes paid			7
8		Other-net			8
9		NET CASH PROVIDED BY OPERATING ACTIVITIES (Lines 1 through 8)	See Note 1	See Note 1	9

Note 1: This page is intentionally left blank because the indirect method of reporting cash flows is used.



**240. STATEMENT OF CASH FLOWS - Concluded**  
(Dollars in thousands)

**RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10	*	Income from continuing operations	50,822	36,522	10

**ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11		Loss (gain) on sale or disposal of tangible property and investments	(4,933)	(9,721)	11
12		Depreciation and amortization expenses	40,089	43,686	12
13		Net increase (decrease) provision for deferred income taxes	18,556	11,577	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	303	7,678	14
15		(Increase) decrease in accounts receivable	(2,887)	25,392	15
16		(Increase) decrease in materials and supplies, and other current assets	4,021	2,714	16
17		Increase (decrease) in current liabilities other than debt	(27,230)	5,424	17
18		Increase (decrease) in other-net	(675)	7,157	18
19		Net Cash provided from continuing operations (lines 10 through 18)	78,066	130,429	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items	0	0	20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (lines 19 and 20)	78,066	130,429	21

**CASH FLOWS FROM INVESTING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
22		Proceeds from sale of property	5,220	162,361	22
23		Capital expenditures	(51,419) a)	(59,796)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	0	0	24
25		Proceeds from sale/repayments of investment and advances	16	76	25
26		Purchase price of long-term investment and advances	(1,025)	(2,000)	26
27		Net decrease (increase) in sinking and other special funds	0	0	27
28		Other-net	28,802 b)	0	28
29		NET CASH USED IN INVESTING ACTIVITIES (lines 22 through 28)	(18,406)	100,641	29

**CASH FLOWS FROM FINANCING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30		Proceeds from issuance of long-term debt	0	0	30
31		Principal payments of long-term debt	(18,517)	(240,577)	31
32		Proceeds from issuance of capital stock	0 c)	0	32
33		Purchase price of acquiring treasury stock	0	0	33
34		Cash dividends paid	0	0	34
35		Other-net -	3,450	0	35
36		NET CASH FROM FINANCING ACTIVITIES	(15,067)	(240,577)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (lines 21, 29, 36)	44,593	(9,507)	37
38	*	Cash and cash equivalents at beginning of year	3,744	13,251	38
39	*	CASH & CASH EQUIVALENTS AT END OF THE YEAR	48,337	3,744	39

Footnotes to Schedule:

40		Cash paid during the year for:			
		Interest (net of amount capitalized) @	31,642	34,002	40
41		Income taxes (net) @	3,804	(1,596)	41

@ Only applies if indirect method is adopted

a) Excludes property addition of \$40,767 for conversion of Locomotive lease from operating lease to capital lease.

b) Includes cash received in amount of \$28,802 upon acquisition of CPUSF.

c) Excludes noncash issuance of SLRR shares issued in the amount of \$100,799 for acquisition of CPUSF.

**245. WORKING CAPITAL**

(Dollars in thousands)

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

Line No.	Item (a)	Source No.	R-1 Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances	Schedule 200, line 5, column b	9,828	1
2	Customers (706)	Schedule 200, line 6, column b	34,345	2
3	Other (707)	Note A	18,047	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	62,220	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	561,647	5
6	Rent Income	Note B	63,979	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	625,626	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	1,738	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ Line 8	36	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	51	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	2,164	11
12	Audited Accounts and Wages Payable (753)	Note A	10,326	12
13	Accounts Payable-Other (754)	Note A	460	13
14	Other Taxes Accrued (761.5)	Note A	6,848	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	19,798	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	486,147	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	40,087	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	510,039	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	1,417	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ Line 19	14	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	37	21
22	Cash Working Capital Required	Line 21 × line 19	52,429	22
23	Cash and Temporary Cash Balances	Schedule 200, line 1 + line 2, column b	48,328	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	48,328	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Materials and Supplies (712)	Note A	9,553	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	0	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	9,553	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	57,881	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**

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## 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 corporation, the symbols and industrial classification 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 Surface Transportation Board and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

Company Name	Other Joint Owners
MT Properties	BNSF - 43.30%; UP - 42.09%;
Belt Railway Company of Chicago	CSXT, NS-25% each; BNSF-16.67%; GTW, IC, and UP - 8.33% each
Indiana Harbor Belt Railroad Company	CSX/NS - 51%
I & M Rail Link	Washington Organization - 66.67% (I&M Holdings)
Trailer Train	Various others
Transportation and Railroad Assurance Company, Ltd.	Various others
Amtrak	Various others
Arzoon.com	Various others



## 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 25, 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 obligations 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 \_\_\_\_ to \_\_\_\_". Abbreviations in common use in standard financial publications may be used to conserve space.

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1	721	A-1	VII	Belt Railway Company of Chicago	8.330	1
2	721	A-1	VII	Indiana Harbor Belt Railroad Company	49.000	2
3	721	A-1	VII	Trailer Train Company	1.600	3
4	721	A-1	VII	I & M Rail Link	33.333	4
5	721	A-1	VII	Amtrak	N/A	5
6						6
7				Total Class A-1		7
8						8
9	721	A-2	VII	Milwaukee Motor Transportation Company	100.000	9
10	721	A-2	VII	CTH&SE Railway Company	54.020	10
11						11
12				Total Class A-2		12
13						13
14	721	A-4	VI	Transportation and Railroad Assurance Company, Ltd.		14
15	721	A-3	X	MT Properties	14.610	15
16	721	A-3	VIII	Arzoon.com		16
17						17
18				Total Class A-3		18
19				Total Class A		19
20						20
21	721	D-1	VII	Delaware & Hudson Railway Company		21
22						22
23				Total Class D-1		23
24						24
25	721	D-3	X	Soo Line Corporation		25
26						26
27				Total Class D-3		27
28				Total Class D		28
29						29
30	721	E-4	VII	Western Railroad Association		30
31						31
32				Total Class E-1		32
33						33
34	721	E-2	VII	Milwaukee Motor Transportation Company		34
35						35
36				Total Class E-2		36
37						37
38	721	E-3	X	MT Properties		38
39						39
40				Total Class E-3		40
41				Total Class E		41
42						42
43				Grand Total		43
44						44

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Continued

(Dollars in thousands)

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 Surface Transportation Board 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	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	260	0	0	260	0	0	0	1
2	1,359	0	0	1,359	0	0	0	2
3	218	0	0	218	0	0	0	3
4	31,000	0	0	31,000	0	5,346	0	4
5	1	0	0	1	0	0	0	5
6								6
7	32,838	0	0	32,838	0	5,346	0	7
8								8
9	0	0	0	0	0	0	0	9
10	0	0	0	0	0	0	0	10
11								11
12	0	0	0	0	0	0	0	12
13								13
14	1	0	0	1	0	0	0	14
15	91	0	0	91	0	0	127	15
16	2,000	0	(1,800) *	200	0	0	0	16
17								17
18	2,092	0	(1,800)	292	0	0	127	18
19	34,930	0	(1,800)	33,130	0	5,346	127	19
20								20
21	0	58,000	0	58,000	0	0	0	21
22								22
23	0	58,000	0	58,000	0	0	0	23
24								24
25	0	25	0	25	0	0	0	25
26								26
27	0	25	0	25	0	0	0	27
28	0	58,025	0	58,025	0	0	0	28
29								29
30	1	0	0	1	0	0	0	30
31								31
32	1	0	0	1	0	0	0	32
33								33
34	1,745	0	0	1,745	0	0	0	34
35								35
36	1,745	0	0	1,745	0	0	0	36
37								37
38	87	0	(16)	71	0	0	0	38
39								39
40	87	0	(16)	71	0	0	0	40
41	1,833	0	(16)	1,817	0	0	0	41
42								42
43	36,763	58,025	(1,816)	92,972	0	5,346	127	43
44								44

\* Investment value Impairment Charge written down to Miscellaneous Income Charges.



## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Continued

(Dollars in thousands)

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1						1
2				This page intentionally left blank.		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 - Continued

(Dollars in thousands)

Line No.	Investments and advances				Disposed of: profit (loss) (j)	Adjustments Account 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2			This Page intentionally left blank.					2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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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 definition of "carrier" and "noncarrier", see general instructions.

Line No.	Name of issuing company and description of security held (a)	Balance at beginning of year (b)	Adjustments for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	<b>Carriers: (List specifics for each company)</b>							
1	Indiana Harbor Belt Railroad Company	21,356		(303)			21,053	1
2	Milwaukee Motor Transportation Company	(1,098)		0			(1,098)	2
3	I & M Rail Link	(31,000)		(5,346)		5,346	(31,000)	3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13		(10,742)	0	(5,649)	0	5,346	(11,045)	13
	<b>Noncarrier (List specifics for each company)</b>							
14	NONE							14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	Grand Total	(10,742)	0	(5,649)	0	5,346	(11,045)	27

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property", and Account No. 732, "Improvements on Leased Property", classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged", of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In columns (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 Board 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 Board.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS



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

## PROPERTY AND EQUIPMENT

(Dollars in thousands)

Line No.	Cross Check	Account (a)	Balance beginning of year (b)	Expenditures during the year for original road & equipment, & road extensions (c)	Expenditures during the year for purchase of existing lines, re-organizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	8,705	0	0	1
2		(3) Grading	38,100	0	0	2
3		(4) Other right-of-way expenditures	1,073	0	0	3
4		(5) Tunnels and subways	2,778	0	0	4
5		(6) Bridges, trestles, and culverts	56,288	0	0	5
6		(7) Elevated structures	0	0	0	6
7		(8) Ties	153,864	0	0	7
8		(9) Rail and other track material	287,349	0	0	8
9		(11) Ballast	110,943	0	0	9
10		(13) Fences, snow sheds, and signs	1,861	0	0	10
11		(16) Station and office buildings	16,450	0	0	11
12		(17) Roadway buildings	2,321	0	0	12
13		(18) Water stations	79	0	0	13
14		(19) Fuel stations	7,392	0	0	14
15		(20) Shops and enginehouses	15,190	0	0	15
16		(22) Storage warehouses	0	0	0	16
17		(23) Wharves and docks	1,300	0	0	17
18		(24) Coal and ore wharves	0	0	0	18
19		(25) TOFC/COFC terminals	14,976	0	0	19
20		(26) Communication systems	20,597	0	0	20
21		(27) Signals and interlockers	48,055	0	0	21
22		(29) Power plants	293	0	0	22
23		(31) Power-transmission systems	1,373	0	0	23
24		(35) Miscellaneous structures	1,344	0	0	24
25		(37) Roadway machines	38,712	0	0	25
26		(39) Public improvements - Construction	15,020	0	0	26
27		(44) Shop machinery	3,828	0	0	27
28		(45) Power-plant machinery	435	0	0	28
29		Other (specify and explain)	0	0	0	29
30		TOTAL EXPENDITURES FOR ROAD	848,326	0	0	30
31		(52) Locomotives	77,882	0	0	31
32		(53) Freight-train cars	332,863	0	0	32
33		(54) Passenger-train cars	0	0	0	33
34		(55) Highway revenue equipment	0	0	0	34
35		(56) Floating equipment	0	0	0	35
36		(57) Work equipment	9,533	0	0	36
37		(58) Miscellaneous equipment	2,795	0	0	37
38		(59) Computer systems and word processing equipment	6,196	0	0	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	429,269	0	0	39
40		(76) Interest during construction	0	0	0	40
41		(80) Other elements of investment	0	0	0	41
42		(90) Construction in progress	10,414	0	0	42
43		GRAND TOTAL	1,288,009	0	0	43

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

## PROPERTY AND EQUIPMENT - Cont'd.

(Dollars in thousands)

Line No.	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		(264)	51	(315)	8,390	1
2		169	0	169	38,269	2
3		(234)	22	(256)	817	3
4		0	0	0	2,778	4
5		7,207	264	6,943	63,231	5
6		0	0	0	0	6
7		17,886	3,559	14,327	168,191	7
8		15,789	4,959	10,830	298,179	8
9		1,634	2,619	(985)	109,958	9
10		15	0	15	1,876	10
11		1,234	1,472	(238)	16,212	11
12		(115)	0	(115)	2,206	12
13		0	0	0	79	13
14		160	17	143	7,535	14
15		(1,826)	103	(1,929)	13,261	15
16		0	0	0	0	16
17		0	0	0	1,300	17
18		0	0	0	0	18
19		2,289	0	2,289	17,265	19
20		957	659	298	20,895	20
21		3,418	1	3,417	51,472	21
22		0	0	0	293	22
23		0	0	0	1,373	23
24		323	10	313	1,657	24
25		661	477	184	38,896	25
26		3,018	335	2,683	17,703	26
27		430	82	348	4,176	27
28		0	0	0	435	28
29		0	0	0	0	29
30		52,751	14,630	38,121	886,447	30
31		39,805	7,193	32,612	110,494	31
32		(147)	2,651	(2,798)	330,065	32
33		0	0	0	0	33
34		0	0	0	0	34
35		0	0	0	0	35
36		(150)	99	(249)	9,284	36
37		490	0	490	3,285	37
38		729	1,308	(579)	5,617	38
39		40,727 *	11,251	29,476	458,745	39
40		0	0	0	0	40
41		0	0	0	0	41
42		(1,292)	(749)	(543)	9,871	42
43		92,186	25,132	67,054	1,355,063	43

\* Includes \$40,767 of additions for capital lease locomotives



**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 therefrom 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 Board, 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 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, 31-22-00, 31-23-00, and 31-25-00, 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	38,100	38,223	0.93				1
2	(4) Other right-of-way expenditures	1,073	817	1.10				2
3	(5) Tunnels and subways	2,778	2,778	1.16				3
4	(6) Bridges, trestles, and culverts	56,288	62,343	1.82				4
5	(7) Elevated structures	0	0	0.00				5
6	(8) Ties	153,864	164,724	4.71				6
7	(9) Rail and other track material	287,349	292,746	3.25				7
8	(11) Ballast	110,943	106,444	2.35				8
9	(13) Fences, snowsheds, and signs	1,861	1,876	3.91				9
10	(16) Station and office buildings	16,450	16,059	3.76				10
11	(17) Roadway buildings	2,321	2,206	2.68				11
12	(18) Water stations	79	79	0.00				12
13	(19) Fuel stations	7,392	7,535	2.63				13
14	(20) Shops and enginehouses	15,190	13,259	2.24				14
15	(22) Storage warehouses	0	0	0.00				15
16	(23) Wharves and docks	1,300	1,300	3.20				16
17	(24) Coal and ore wharves	0	0	0.00				17
18	(25) TOFC/COFC terminals	14,976	17,055	2.55				18
19	(26) Communication systems	20,597	20,248	3.47				19
20	(27) Signals and interlockers	48,055	51,764	5.07				20
21	(29) Power plants	293	293	1.46				21
22	(31) Power-transmission systems	1,373	1,372	1.30				22
23	(35) Miscellaneous structures	1,344	1,656	2.83				23
24	(37) Roadway machines	38,712	38,843	5.19				24
25	(39) Public improvements - Construction	15,020	15,819	3.57				25
26	(44) Shop machinery	3,828	4,176	2.22				26
27	(45) Power-plant machinery	435	435	3.28				27
28	All other road accounts	0	0	0.00				28
29	Amortization (other than defense projects)	0	0	0.00				29
30	TOTAL ROAD	839,621	862,050	3.37	0	0		30
EQUIPMENT								
31	(52) Locomotives	77,882	110,482	2.87				31
32	(53) Freight-train cars	332,863	330,167	2.72				32
33	(54) Passenger-train cars	0	0	0.00				33
34	(55) Highway revenue equipment	0	0	0.00				34
35	(56) Floating equipment	0	0	0.00				35
36	(57) Work equipment	9,533	9,290	3.97				36
37	(58) Miscellaneous equipment	2,795	3,213	12.98				37
38	(59) Computer systems and word processing equipment	6,196	5,600	14.98				38
39	TOTAL EQUIPMENT	429,269	458,752	3.15	0	0		39
40	GRAND TOTAL	1,268,890	1,320,802	N/A	0	0	N/A	40

**335. ACCUMULATED DEPRECIATION- ROAD AND EQUIPMENT OWNED AND USED**  
(Dollars in Thousand)

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 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 of depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental- Debit-Equipment" account and "other Rents-Debit-Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No
				Charges to operating expense (c)	Other credits (d)	Retirements (e)	Other debts (f) See note below		
ROAD									
1		(3) Grading	10,183	356	0	0	0	10,539	1
2		Other right-of-way expenditures	49	11	0	10	0	50	2
3		(5) Tunnels and subways	15	32	0	0	(192)	239	3
4		(6) Bridges, trestles, and culverts	8,187	1,070	0	250	1,244	7,763	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	40,397	7,519	0	6,469	(4,569)	46,016	6
7		(9) Rail and other track material	86,623	9,048	0	6,004	16,700	72,967	7
8		(11) Ballast	7,181	2,604	0	2,624	(11,248)	18,410	8
9		(13) Fences, snowsheds, and signs	1,310	74	0	0	84	1,300	9
10		(16) Station and office buildings	2,974	649	0	1,503	(72)	2,192	10
11		(17) Roadway buildings	551	61	0	0	(112)	724	11
12		(18) Water stations	78	2	0	0	14	66	12
13		(19) Fuel stations	985	194	0	17	286	876	13
14		(20) Shops and enginehouses	1,157	318	0	93	89	1,293	14
15		(22) Storage warehouses	0	0	0	0	0	0	15
16		(23) Wharves and docks	793	42	0	1	386	448	16
17		(24) Coal and ore wharves	0	0	0	0	0	0	17
18		(25) TOFC/COFC terminals	2,668	399	0	(2)	702	2,367	18
19		(26) Communication systems	3,394	717	0	627	(522)	4,006	19
20		(27) Signals and interlockers	9,789	2,566	0	(4)	(3,263)	15,622	20
21		(29) Power plants	90	4	0	51	28	15	21
22		(31) Power-transmission systems	103	18	0	0	137	(16)	22
23		(35) Miscellaneous structures	221	35	0	10	77	169	23
24		(37) Roadway machines	15,531	823	1,178 @	439	0	17,093	24
25		(39) Public improvements-Const	3,286	509	0	330	0	3,465	25
26	*	(44) Shop machinery	(518)	89	0	75	302	(806)	26
27		(45) Power-plant machinery	227	14	0	0	(71)	312	27
28		All other road accounts	0	0	0	0	0	0	28
29		Amortization (Adjustments)	0	0	0	0	0	0	29
30		TOTAL ROAD	195,274	27,155	1,178	18,497	0	205,110	30
EQUIPMENT									
31	*	(52) Locomotives	46,899	2,836	0	4,773	0	44,962	31
32	*	(53) Freight-train cars	119,314	8,403	0	909	0	126,808	32
33	*	(54) Passenger-train cars	0	0	0	0	0	0	33
34	*	(55) Highway revenue equipment	0	0	0	0	0	0	34
35	*	(56) Floating equipment	0	0	0	0	0	0	35
36	*	(57) Work equipment	6,246	376	0	188	0	6,434	36
37	*	(58) Miscellaneous equipment	1,775	402	0	(2)	0	2,179	37
38		(59) Computer systems and word processing equipment	2,230	915	0	1,254	0	1,891	38
39	*	Amortization (Adjustments)	0	0	0	0	0	0	39
40		TOTAL EQUIPMENT	176,464	12,932	0	7,122	0	182,274	40
41		GRAND TOTAL	371,738	40,087	1,178	25,619	0	387,384	41

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

@ Capitalized Roadway Machine depreciation.

Column F: On January 29, 2001 the STB approved Soo Line's updated depreciation study. The study results included reserve reallocations of Soo Line's 1995 impairment charge, as per STB letter dated April, 1996 and Sub-Order No. R-801-H dated January 18, 2000.



**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 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)	Retire-ments (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 & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences snow sheds & signs							9
10		(16) Station & office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & 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-const.							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustment							39
40		<b>TOTAL EQUIPMENT</b>							40
41		<b>GRAND TOTAL</b>	NONE	NONE	NONE	NONE	NONE	NONE	41

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

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

(Dollars in thousands)

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on Leased Property". The composite rates used should be those prescribed or otherwise authorized by the Board, 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 the total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Cross Check	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	179	506	0.93	1
2		(4) Other right-of-way expenditures	0	0	N/A	2
3		(5) Tunnels and subways	0	0	N/A	3
4		(6) Bridges, trestles & culverts	45	51	1.82	4
5		(7) Elevated structures	0	0	N/A	5
6		(8) Ties	2,255	3,931	4.71	6
7		(9) Rail & other track material	9,261	9,731	3.25	7
8		(11) Ballast	2,629	1,784	2.35	8
9		(13) Fences snow sheds & signs	0	0	N/A	9
10		(16) Station & office buildings	1,874	1,513	3.76	10
11		(17) Roadway buildings	0	0	N/A	11
12		(18) Water stations	0	0	N/A	12
13		(19) Fuel stations	0	0	N/A	13
14		(20) Shops & enginehouses	0	0	N/A	14
15		(22) Storage warehouses	0	0	N/A	15
16		(23) Wharves & docks	0	0	N/A	16
17		(24) Coal & ore wharves	0	0	N/A	17
18		(25) TOFC/COFC terminals	5,137	6,313	2.55	18
19		(26) Communication systems	0	0	N/A	19
20		(27) Signals & interlockers	369	1,043	5.07	20
21		(29) Power plants	0	0	N/A	21
22		(31) Power-transmission systems	0	0	N/A	22
23		(35) Miscellaneous structures	207	207	2.83	23
24		(37) Roadway machines	0	0	N/A	24
25		(39) Public improvements-const.	108	303	3.57	25
26		(44) Shop machinery b*	0	0	N/A	26
27		(45) Power-plant machinery	0	0	N/A	27
28		All other road accounts	0	0	N/A	28
29		Amortization (Adjustments)	0	0	N/A	29
30		TOTAL ROAD	22,064	25,382	N/A	30
EQUIPMENT						
31		(52) Locomotives	63	76	2.87	31
32		(53) Freight-train cars	760	1,166	2.72	32
33		(54) Passenger-train cars	0	0	N/A	33
34		(55) Highway revenue equipment	0	0	N/A	34
35		(56) Floating equipment	0	0	N/A	35
36		(57) Work equipment	0	0	N/A	36
37		(58) Miscellaneous equipment	0	0	N/A	37
38		(59) Computer systems and word processing equipment	0	0	N/A	38
39		Amortization Adjustment	0	0	N/A	39
40		TOTAL EQUIPMENT	823	1,242	N/A	40
41		GRAND TOTAL b(Note 1)	22,887	26,624	N/A	41

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



**342. ACCUMULATED DEPRECIATION - IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**  
(Dollars in thousands)

1. Enter the required information concerning debits and credits to account 733, "Accumulated Depreciation-Improvements on Leased Property", during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.
2. If any entries are made for column (d) "Other credits" or column (f) "Other debits", state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr".
3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 35.
4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc.
5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39 Grand Total, should be completed.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retire-ments (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 & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences snow sheds & signs							9
10		(16) Station & office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & 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-const.							25
26		(44) Shop machinery b*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>		See Note 1.					29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>		See Note 1.					38
39		<b>GRAND TOTAL</b>	1,459	756	761	295		2,681	39

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

Note 1: Figures have been incorporated on Schedule 335 per Surface Transportation Board instructions.

**NOTES AND REMARKS FOR SCHEDULE 342**

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**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 property 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 Board's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.

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

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

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

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

**Note 1:** Total road and equipment leased to others is less than 5% of total owned.

### 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 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 to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

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

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

Note 1: Total road and equipment leased to others is less than 5% of total owned.



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

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

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

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

Line No.	Class (See ins. 2) (a)	Name of company (b)	Miles of road (see ins. 4) (whole number) (c)	Investments in property (see ins. 5) (d)	Depreciation & amortization of defense projects (see ins. 6) (e)	Line No.
1	R	Soo Line Railroad Company	1,659			1
2						2
3		Account 731		1,328,437	384,716	3
4						4
5		Account 732		26,626	2,668	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		TOTAL	1,659	1,355,063	387,384	31

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

(By Property Accounts)

(Dollars in thousands)

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

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

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

4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items included should be briefly identified and explained. Also include here those items after permission is obtained from the Board 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 Board.

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	8,390	0	0	0	1
2		(3) Grading	38,269	0	0	0	2
3		(4) Other right-of-way expenditures	817	0	0	0	3
4		(5) Tunnels and subways	2,778	0	0	0	4
5		(6) Bridges, trestles, and culverts	63,231	0	0	0	5
6		(7) Elevated structures	0	0	0	0	6
7		(8) Ties	168,191	0	0	0	7
8		(9) Rail and other track material	298,179	0	0	0	8
9		(11) Ballast	109,958	0	0	0	9
10		(13) Fences, snow sheds, and signs	1,876	0	0	0	10
11		(16) Station and office buildings	16,212	0	0	0	11
12		(17) Roadway buildings	2,206	0	0	0	12
13		(18) Water stations	79	0	0	0	13
14		(19) Fuel stations	7,535	0	0	0	14
15		(20) Shops and enginehouses	13,261	0	0	0	15
16		(22) Storage warehouses	0	0	0	0	16
17		(23) Wharves and docks	1,300	0	0	0	17
18		(24) Coal and ore wharves	0	0	0	0	18
19		(25) TOFC/COFC terminals	17,265	0	0	0	19
20		(26) Communication systems	20,895	0	0	0	20
21		(27) Signals and interlockers	51,472	0	0	0	21
22		(29) Power plants	293	0	0	0	22
23		(31) Power-transmission systems	1,373	0	0	0	23
24		(35) Miscellaneous structures	1,657	0	0	0	24
25		(37) Roadway machines	38,896	0	0	0	25
26		(39) Public improvements - Construction	17,703	0	0	0	26
27		(44) Shop machinery	4,176	0	0	0	27
28		(45) Power-plant machinery	435	0	0	0	28
29		Leased property capitalized rentals (explain)	0	0	0	0	29
30		Other (specify and explain)	0	0	0	0	30
31		TOTAL ROAD	886,447	0	0	0	31
32		(52) Locomotives	110,494	0	0	0	32
33		(53) Freight-train cars	330,065	0	0	0	33
34		(54) Passenger-train cars	0	0	0	0	34
35		(55) Highway revenue equipment	0	0	0	0	35
36		(56) Floating equipment	0	0	0	0	36
37		(57) Work equipment	9,284	0	0	0	37
38		(58) Miscellaneous equipment	3,285	0	0	0	38
39		(59) Computer systems and word processing equipment	5,617	0	0	0	39
40		TOTAL EQUIPMENT	458,745	0	0	0	40
41		(76) Interest during construction	0	0	0	0	41
42		(80) Other elements of investment	0	0	0	0	42
43		(90) Construction in progress	9,871	0	0	0	43
44		GRAND TOTAL	1,355,063	0	0	0	44



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## CROSS-CHECKS

## SCHEDULE 410

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

## SCHEDULE 210

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

## SCHEDULE 412

Lines 136 thru 138 column (f)  
 Lines 118 thru 123, and 130 thru 135 column (f)

= Line 29 column (b)  
 = Line 29, column (c)

## SCHEDULE 414

Line 231, column (f)  
 Line 230, column (f)

= Line 19, columns (b) thru (d)  
 = Line 19, columns (e) thru (g)

## SCHEDULE 415

Lines 207, 208, 211, 212, column (f)  
 Lines 226, 227, column (f)  
 Lines 311, 312, 315, 316, column (f)

= Lines 5, 38, column (f)  
 = Lines 24, 39, 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)  
 Line 232, column (f)  
 Line 317, column (f)

= Lines 5, 38, columns (c) and (d)  
 = Lines 24, 39, columns (c) and (d)  
 = 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 508, column (f)  
 Line 509, column (f)  
 Line 510, column (f)  
 Line 511, column (f)  
 Line 512, column (f)  
 Line 513, column (f)  
 Line 514, column (f)  
 Line 515, column (f)  
 Line 516, column (f)  
 Line 517, column (f)

= Line 1, column (j)  
 = Line 2, column (j)  
 = Line 3, column (j)  
 = Line 4, column (j)  
 = Line 5, column (j)  
 = Line 6, column (j)  
 = Line 7, column (j)  
 = Line 8, column (j)  
 = Line 9, column (j)  
 = Line 10, column (j)  
 = Line 11, column (j)

## SCHEDULE 450

Line 4 column b

## SCHEDULE 210

= Line 47 column b

**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
WAY AND STRUCTURES:										
ADMINISTRATION										
1		Track								
2		Bridge & Building	1,641	50	674	197	2,562	0	2,562	1
3		Signal	433	4	84	15	536	0	536	2
4		Communication	208	25	129	290	652	0	652	3
5		Other	242	26	131	35	434	0	434	4
			675	18	515	165	1,373	0	1,373	5
REPAIR AND MAINTENANCE										
6		Roadway And Track Laying & Surfacing-Running	2,160	187	533	39	2,919	0	2,919	6
7		Roadway And Track Laying & Surfacing-Switching	540	39	62	6	647	0	647	7
8		Tunnels & Subways-Running	9	0	0	0	9	0	9	8
9		Tunnels & Subways-Switching	0	0	0	0	0	0	0	9
10		Bridges & Culverts-Running	1,444	142	111	405	2,102	0	2,102	10
11		Bridges & Culverts-Switching	81	0	0	0	81	0	81	11
12		Ties-Running	402	457	51	124	1,034	0	1,034	12
13		Ties-Switching	199	55	0	8	262	0	262	13
14		Rail & Other Track Material-Running	3,375	1,186	661	222	5,444	0	5,444	14
15		Rail & Other Track Material-Switching	1,125	284	1	47	1,457	0	1,457	15
16		Ballast-Running	750	337	(22)	183	1,248	0	1,248	16
17		Ballast-Switching	248	24	0	5	277	0	277	17
18		Road Property Damaged-Running	95	221	5	54	375	0	375	18
19		Road Property Damaged-Switching	18	9	19	0	46	0	46	19
20		Road Property Damaged-Other	0	0	89	0	89	0	89	20
21		Signals & Interlockers-Running	3,031	523	555	80	4,189	0	4,189	21
22		Signals & Interlockers-Switching	1,037	616	176	129	1,958	0	1,958	22
23		Communications Systems	1,167	165	1,442	99	2,873	0	2,873	23
24		Electric Power Systems	0	0	0	0	0	0	0	24
25		Highway Grade Crossings-Running	318	101	15	(1)	433	0	433	25
26		Highway Grade Crossings-Switching	0	0	0	0	0	0	0	26
27		Station & Office Buildings	423	29	22	5	479	0	479	27
28		Shop Buildings-Locomotives	70	7	91	30	198	0	198	28
29		Shop Buildings-Freight Cars	82	0	0	0	82	0	82	29
30		Shop Buildings-Other Equipment	76	0	0	0	76	0	76	30

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**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
101		Locomotive Servicing Facilities	8	5	0	0	13	0	13	101
102		Miscellaneous Buildings & Structures	95	106	0	0	201	0	201	102
103		Coal Terminals	0	0	0	0	0	0	0	103
104		Ore Terminals	0	0	0	0	0	0	0	104
105		Other Marine Terminals	0	0	0	0	0	0	0	105
106		TOFC/COFC-Terminals	189	176	1,713	0	2,078	0	2,078	106
107		Motor Vehicle Loading & Distribution Facilities	0	0	0	0	0	0	0	107
108		Facilities For Other Specialized Service Operations	0	0	0	0	0	0	0	108
109		Roadway Machines	1,029	1,283	243	145	2,700	0	2,700	109
110		Small Tools And Supplies	18	90	80	72	260	0	260	110
111		Snow Removal	1,040	16	45	176	1,277	0	1,277	111
112		Fringe Benefits-Running	0	0	0	5,170	5,170	0	5,170	112
113		Fringe Benefits-Switching	0	0	0	1,450	1,450	0	1,450	113
114		Fringe Benefits-Other	0	0	0	3,300	3,300	0	3,300	114
115		Casualties & Insurance-Running	0	0	0	1,524	1,524	0	1,524	115
116		Casualties & Insurance-Switching	0	0	0	201	201	0	201	116
117		Casualties & Insurance-Other	0	0	0	54	54	0	54	117
118	*	Lease Rentals-Debit-Running	0	0	0	0	0	0	0	118
119	*	Lease Rentals-Debit-Switching	0	0	0	0	0	0	0	119
120	*	Lease Rentals-Debit-Other	0	0	2,978	0	2,978	0	2,978	120
121	*	Lease Rentals-(Credit)-Running	0	0	0	0	0	0	0	121
122	*	Lease Rentals-(Credit)-Switching	0	0	0	0	0	0	0	122
123	*	Lease Rentals-(Credit)-Other	0	0	0	0	0	0	0	123
124		Joint Facility Rent-Debit-Running	0	0	11,954	0	11,954	0	11,954	124
125		Joint Facility Rent-Debit-Switching	0	0	1,589	0	1,589	0	1,589	125
126		Joint Facility Rent-Debit-Other	0	0	0	0	0	0	0	126
127		Joint Facility Rent-(Credit)-Running	0	0	(1,539)	0	(1,539)	0	(1,539)	127
128		Joint Facility Rent-(Credit)-Switching	0	0	(87)	0	(87)	0	(87)	128
129		Joint Facility Rent-(Credit)-Other	0	0	0	0	0	0	0	129
130	*	Other Rents-Debit-Running	0	0	0	0	0	0	0	130
131	*	Other Rents-Debit-Switching	0	0	0	0	0	0	0	131
132	*	Other Rents-Debit-Other	0	0	0	0	0	0	0	132
133	*	Other Rents-(Credit)-Running	0	0	0	0	0	0	0	133

**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

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Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
134	*	Other Rents-(Credit)-Switching	0	0	0	0	0	0	0	134
135	*	Other Rents-(Credit)-Other	0	0	0	0	0	0	0	135
136	*	Depreciation-Running	0	0	0	22,957	22,957	0	22,957	136
137	*	Depreciation-Switching	0	0	0	833	833	0	833	137
138	*	Depreciation-Other	0	0	0	3,276	3,276	0	3,276	138
139		Joint Facility-Debit-Running	0	0	12,325	0	12,325	0	12,325	139
140		Joint Facility-Debit-Switching	0	0	1,166	0	1,166	0	1,166	140
141		Joint Facility-Debit-Other	0	0	0	0	0	0	0	141
142		Joint Facility-(Credit)-Running	0	0	(3,633)	0	(3,633)	0	(3,633)	142
143		Joint Facility-(Credit)-Switching	0	0	0	0	0	0	0	143
144		Joint Facility-(Credit)-Other	0	0	0	0	0	0	0	144
145		Dismantling Retired Road Property-Running	0	0	0	0	0	0	0	145
146		Dismantling Retired Road Property-Switching	0	0	0	0	0	0	0	146
147		Dismantling Retired Road Property-Other	0	0	0	0	0	0	0	147
148		Other-Running	0	0	0	0	0	0	0	148
149		Other-Switching	0	0	0	0	0	0	0	149
150		Other-Other	0	0	0	0	0	0	0	150
151		TOTAL WAY AND STRUCTURES	22,228	6,181	32,852	41,305	102,566	0	102,566	151
<b>EQUIPMENT:</b>										
<u>LOCOMOTIVES</u>										
201		Administration	501	35	310	204	1,050	0	1,050	201
202	*	Repair And Maintenance	4,558	14,596	7,766	121	27,041	0	27,041	202
203	*	Machinery Repair	27	0	0	0	27	0	27	203
204		Equipment Damaged	0	0	0	0	0	0	0	204
205		Fringe Benefits	0	0	0	2,270	2,270	0	2,270	205
206	*	Other Casualties And Insurance	0	0	0	1,016	1,016	0	1,016	206
207	*	Lease Rentals-Debit	0	0	17,776	0	17,776	0	17,776	207
208	*	Lease Rentals-(Credit)	0	0	(155)	0	(155)	0	(155)	208
209		Joint Facility Rent-Debit	0	0	0	0	0	0	0	209
210		Joint Facility Rent-(Credit)	0	0	0	0	0	0	0	210
211	*	Other Rents-Debit	0	0	1,130	0	1,130	0	1,130	211
212	*	Other Rents-(Credit)	0	0	(6,893)	0	(6,893)	0	(6,893)	212
213	*	Depreciation	0	0	0	2,888	2,888	0	2,888	213
214		Joint Facility Rent-Debit	0	0	486	0	486	0	486	214
215		Joint Facility Rent-(Credit)	0	0	0	0	0	0	0	215
216	*	Repairs Billed To Others-(Credit)	0	0	0	0	0	0	0	216



**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

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Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
217		Dismantling Retired Property	0	0	0	0	0	0	0	217
218		Other	0	0	0	0	0	0	0	218
219		TOTAL LOCOMOTIVES	5,086	14,631	20,420	6,499	46,636	0	46,636	219
<b>FREIGHT CARS</b>										
220		Administration	476	107	123	67	773	0	773	220
221	*	Repair & Maintenance	4,618	7,936	10,099	105	22,758	0	22,758	221
222	*	Machinery Repair	52	0	63	0	115	0	115	222
223		Equipment Damaged	0	0	437	0	437	0	437	223
224		Fringe Benefits	0	0	0	2,297	2,297	0	2,297	224
225		Other Casualties & Insurance	0	0	0	900	900	0	900	225
226	*	Lease Rentals-Debit	0	0	31,873	0	31,873	0	31,873	226
227	*	Lease Rentals-(Credit)	0	0	0	0	0	0	0	227
228		Joint Facility Rent-Debit	0	0	0	0	0	0	0	228
229		Joint Facility Rent-(Credit)	0	0	0	0	0	0	0	229
230	*	Other Rents-Debit	0	0	51,032	0	51,032	0	51,032	230
231	*	Other Rents-(Credit)	0	0	(55,304)	0	(55,304)	0	(55,304)	231
232	*	Depreciation	0	0	0	8,426	8,426	0	8,426	232
233		Joint Facility-Debit	0	0	0	0	0	0	0	233
234		Joint Facility-(Credit)	0	0	0	0	0	0	0	234
235	*	Repairs Billed To Others-(Credit)	0	0	(9,906)	0	(9,906)	0	(9,906)	235
236		Dismantling Retired Property	0	0	0	0	0	0	0	236
237		Other	0	0	0	0	0	0	0	237
238		TOTAL FREIGHT CARS	5,146	8,043	28,417	11,795	53,401	0	53,401	238
<b>OTHER EQUIPMENT</b>										
301		Administrative	58	0	1	3	62	0	62	301
302	*	Repairs & Maintenance	0	0	1,569	0	1,569	0	1,569	302
303	*	Trucks, Trailers, Containers	0	0	0	0	0	0	0	303
304	*	Floating Equipment - Revenue Services	0	0	0	0	0	0	0	304
305	*	Passenger & Other Revenue Service	0	0	0	0	0	0	0	305
306	*	Computers & Data Processing Systems	225	6	222	0	453	0	453	306
307	*	Machinery	41	0	304	0	345	0	345	307
308		Work & Other Non-Revenue Equipment	0	0	0	0	0	0	0	308
309		Equipment Damaged	0	0	0	144	144	0	144	309
310		Fringe Benefits	0	0	0	20	20	0	20	310
311	*	Other Casualties & Insurance	0	0	672	0	672	0	672	311
312	*	Lease Rentals - Debit	0	0	0	0	0	0	0	312
		Lease Rentals - (Credit)	0	0	0	0	0	0	0	

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**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

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Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
313		Joint Facility Rent - Debit	0	0	0	0	0	0	0	313
314		Joint Facility Rent - (Credit)	0	0	0	0	0	0	0	314
315	*	Other Rents - Debit	0	0	1,499	0	1,499	0	1,499	315
316	*	Other Rents - (Credit)	0	0	0	0	0	0	0	316
317	*	Depreciation	0	0	0	1,707	1,707	0	1,707	317
318		Joint facility - Debit	0	0	0	0	0	0	0	318
319		Joint facility - (Credit)	0	0	0	0	0	0	0	319
320	*	Repairs Billed to Others - (Credit)	0	0	0	0	0	0	0	320
321		Dismantling Retired Property	0	0	0	0	0	0	0	321
322		Other	0	0	0	0	0	0	0	322
323		TOTAL OTHER EQUIPMENT	324	6	4,267	1,874	6,471	0	6,471	323
324		TOTAL EQUIPMENT	10,556	22,680	53,104	20,168	106,508	0	106,508	324

**TRANSPORTATION:**

**TRAIN OPERATIONS**

401		Administration	1,626	32	422	1,578	3,658	0	3,658	401
402		Engine Crews	18,702	157	5,588	594	25,041	0	25,041	402
403		Train Crews	18,566	132	6,829	672	26,199	0	26,199	403
404		Dispatching Trains	3,204	78	248	334	3,864	0	3,864	404
405		Operating Signals & Interlockers	0	9	200	101	310	0	310	405
406		Operating Drawbridges	308	0	0	0	308	0	308	406
407		Highway Crossing Protection	0	0	0	0	0	0	0	407
408		Train Inspection & Lubrication	5,765	66	134	6	5,971	0	5,971	408
409		Locomotive Fuel	121	41,722	525	(5)	42,363	0	42,363	409
410		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	410
411		Servicing Locomotives	1,678	670	317	2	2,667	0	2,667	411
412		Freight Lost or Damaged - Solely Related	0	0	0	1,522	1,522	0	1,522	412
413		Clearing Wrecks	202	0	2,918	0	3,120	0	3,120	413
414		Fringe Benefits	0	0	0	22,392	22,392	0	22,392	414
415		Other Casualties and Insurance	0	0	0	8,066	8,066	0	8,066	415
416		Joint Facilities - Debit	0	0	9,282	0	9,282	0	9,282	416
417		Joint Facilities - (Credit)	0	0	(3,099)	0	(3,099)	0	(3,099)	417
418		Other	0	0	0	0	0	0	0	418
419		TOTAL TRAIN OPERATIONS	50,172	42,866	23,364	35,262	151,664	0	151,664	419

**YARD OPERATIONS**

420		Administration	615	0	0	0	615	0	615	420
421		Switch Crews	22,207	182	0	0	22,389	0	22,389	421

**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

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Line No.	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
422		Controlling Operations	2,232	0	3	0	2,235	0	2,235	422
423		Yard And Terminal Clerical	2,290	0	0	7	2,297	0	2,297	423
424		Operating Switches, Signals Retarders & Humps	267	0	387	0	654	0	654	424
425		Locomotive Fuel	25	3,602	0	0	3,627	0	3,627	425
426		Electric Power Purchased Or Produced For Motive Power	0	0	0	0	0	0	0	426
427		Servicing Locomotives	1,118	447	0	0	1,565	0	1,565	427
428		Freight Lost Or Damaged-Solely Related	0	0	0	0	0	0	0	428
429		Clearing Wrecks	15	0	0	0	15	0	15	429
430		Fringe Benefits	0	0	0	12,840	12,840	0	12,840	430
431		Other Casualties & Insurance	0	0	0	1,039	1,039	0	1,039	431
432		Joint Facility-Debit	0	0	1,583	0	1,583	0	1,583	432
433		Joint Facility-(Credit)	0	0	(816)	0	(816)	0	(816)	433
434		Other	0	0	0	0	0	0	0	434
435		TOTAL YARD OPERATIONS	28,769	4,231	1,157	13,886	48,043	0	48,043	435
<u>TRAIN AND YARD OPERATIONS COMMON</u>										
501		Cleaning Car Interiors	68	0	0	0	68	0	68	501
502		Adjusting & Transferring Loads	0	0	0	0	0	0	0	502
503		Car Loading Devices & Grain Doors	0	0	0	0	0	0	0	503
504		Freight Lost & Damaged - All Other	0	0	0	0	0	0	0	504
505		Fringe Benefits	0	0	0	30	30	0	30	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	68	0	0	30	98	0	98	506
<u>SPECIALIZED SERVICE OPERATIONS</u>										
507	*	Administration	1,361	1	69	28	1,459	0	1,459	507
508	*	Pickup & Delivery & Marine Line Haul	0	0	319	41	360	0	360	508
509	*	Loading & Unloading & Local Marine	224	168	4,215	99	4,706	0	4,706	509
510	*	Protection Services	0	0	0	0	0	0	0	510
511	*	Freight Lost Or Damaged-Solely Related	0	0	0	0	0	0	0	511
512	*	Fringe Benefits	0	0	0	707	707	0	707	512
513	*	Casualties & Insurance	0	0	0	26	26	0	26	513
514	*	Joint Facility-Debit	0	0	0	0	0	0	0	514
515	*	Joint Facility-(Credit)	0	0	0	0	0	0	0	515
516	*	Other	0	0	0	0	0	0	0	516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	1,585	169	4,603	901	7,258	0	7,258	517

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**SCHEDULE 410 RAILWAY OPERATING EXPENSES**  
(DOLLARS IN THOUSANDS)

Line No	Cross Check	Name Of Railway Operating Expense Account (A)	FREIGHT					Passenger (G)	Total (H)	Line No.
			Salaries & Wages (B)	Material & Other (C)	Purchased Services (D)	General (E)	Total Freight (F)			
ADMINISTRATIVE SUPPORT OPERATIONS										
518		Administration	4,603	421	4,896	564	10,484	0	10,484	518
519		Employees Performing Clerical Functions	3,453	16	(578)	441	3,332	0	3,332	519
520		Communication Systems Operation	0	212	0	0	212	0	212	520
521		Loss & Damage Claims Processing	132	1	5	18	156	0	156	521
522		Fringe Benefits	0	0	0	3,654	3,654	0	3,654	522
523		Casualties & Insurance	0	0	0	0	0	0	0	523
524		Joint Facility - Debit	0	0	0	0	0	0	0	524
525		Joint Facility - (Credit)	0	0	0	0	0	0	0	525
526		Other	0	0	0	0	0	0	0	526
527		TOTAL ADMINSTRATIVE SUPPORT OPERATIONS	8,188	650	4,323	4,677	17,838	0	17,838	527
528		TOTAL TRANSPORTATION	88,782	47,916	33,447	54,756	224,901	0	224,901	528
GENERAL AND ADMINISTRATIVE										
601		Officers-General Administration	346	309	1,912	871	3,438	0	3,438	601
602		Accounting, Auditing & Finance	3,233	89	599	40	3,961	0	3,961	602
603		Management Services And Data Processing	197	6	4,494	9	4,706	0	4,706	603
604		Marketing	1,354	29	944	505	2,832	0	2,832	604
605		Sales	1,414	16	889	228	2,547	0	2,547	605
606		Industrial Development	480	17	595	260	1,352	0	1,352	606
607		Personnel & Labor Relations	1,893	139	767	641	3,440	0	3,440	607
608		Legal And Secretarial	1,340	101	5,774	492	7,707	0	7,707	608
609		Public Relations And Advertising	141	6	388	96	631	0	631	609
610		Research And Development	289	3	0	25	317	0	317	610
611		Fringe Benefits	0	0	0	5,237	5,237	0	5,237	611
612		Casualties & Insurance	0	0	0	101	101	0	101	612
613		Writedown Of Uncollectible Accounts	0	0	0	516	516	0	516	613
614		Property Taxes	0	0	0	7,379	7,379	0	7,379	614
615		Other Taxes Except On Corporate Income Or Payrolls	0	0	0	2,989	2,989	0	2,989	615
616		Joint Facility-Debit	0	0	0	0	0	0	0	616
617		Joint Facility-(Credit)	0	0	0	0	0	0	0	617
618		Other	1,047	80	255	3,629	5,019	0	5,019	618
619		TOTAL GENERAL AND ADMINISTRATIVE	11,734	803	16,617	23,018	52,172	0	52,172	619
620	*	TOTAL CARRIER OPERATING EXPENSES	133,300	77,580	136,020	139,247	486,147	0	486,147	620

**412. WAY AND STRUCTURES**

(Dollars in thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137 and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance to 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 category is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases for all categories of depreciable leased property. Use schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item: the net adjustment on line 29 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1 through 27.
6. Line 11, account 16, should not include computer and data processing equipment reported on line 37 of schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A	1	0	1
2		3	Grading	356	6	0	2
3		4	Other right-of-way expenditures	11	0	0	3
4		5	Tunnels and subways	32	0	0	4
5		6	Bridges, trestles and culverts	1,070	10	0	5
6		7	Elevated structures	0	0	0	6
7		8	Ties	7,519	27	0	7
8		9	Rail and other track material	9,048	47	0	8
9		11	Ballast	2,605	18	0	9
10		13	Fences, snowsheds and signs	74	0	0	10
11		16	Station and office buildings	649	2,721	0	11
12		17	Roadway buildings	61	0	0	12
13		18	Water stations	2	0	0	13
14		19	Fuel stations	194	0	0	14
15		20	Shops and enginehouses	318	2	0	15
16		22	Storage warehouses	0	0	0	16
17		23	Wharves and docks	42	0	0	17
18		24	Coal and ore wharves	0	0	0	18
19		25	TOFC/COFC terminals	399	3	0	19
20		26	Communications systems	717	3	0	20
21		27	Signals and interlockers	2,566	8	0	21
22		29	Power plants	4	0	0	22
23		31	Power transmission systems	18	0	0	23
24		35	Miscellaneous structures	35	0	0	24
25		37	Roadway machines	823	129	0	25
26		39	Public improvements: construction	509	3	0	26
27		45	Power plant machines	14	0	0	27
28		--	Other lease/rentals	N/A	0	N/A	28
29		--	TOTAL	27,066	2,978	0	29



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

(Dollars in thousands)

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment carriers 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 (c). 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 Board in EX Parte no. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE			GROSS AMOUNTS PAYABLE			Line No.
			Per diem basis			Per diem basis			
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot	0	0	0	0	0	0	1
2		Box-Plain 50 Foot and Longer	0	108	354	325	104	345	2
3		Box-Equipped	0	764	2,344	2	2,806	6,240	3
4		Gondola-Plain	0	0	0	167	87	107	4
5		Gondola-Equipped	0	622	1,458	0	778	1,839	5
6		Hopper-Covered	0	11,852	26,485	3,344	2,963	7,543	6
7		Hopper-Open Top-General Service	0	1,245	2,345	0	79	220	7
8		Hopper-Open Top-Special Service	0	0	0	0	27	60	8
9		Refrigerator-Mechanical	0	0	0	142	55	50	9
10		Refrigerator-Non-Mechanical	0	17	60	13	138	642	10
11		Flat TOFC/COFC	0	748	1,971	2,881	1,037	4,076	11
12		Flat Multi-Level	0	859	1,611	3,735	281	166	12
13		Flat-General Service	0	2	2	0	18	25	13
14		Flat-Other	0	219	979	2,032	1,514	2,450	14
15		Tank-Under 22,000 Gallons	0	0	0	1,115	0	0	15
16		Tank-22,000 Gallons and Over	0	0	0	521	0	0	16
17		All Other Freight Cars	0	14	145	0	23	94	17
18		Auto Racks	0	0	1,100	2,988	0	0	18
19		TOTAL FREIGHT TRAIN CARS	0	16,450	38,854	17,265	9,910	23,857	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers	0	0	0	0	0	0	20
21		Other Trailers	0	0	0	415	0	1,084	21
22		Refrigerated Containers	0	0	0	0	0	0	22
23		Other Containers	0	0	0	0	0	0	23
24		TOTAL TRAILERS AND CONTAINERS	0	0	0	415	0	1,084	24
25		GRAND TOTAL (LINES 19 AND 24)	0	16,450	38,854	17,680	9,910	24,941	25

**NOTES AND REMARKS**

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

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

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

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

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

## 415. SUPPORTING SCHEDULE - EQUIPMENT

(Dollars in thousands)

Line No.	Cross Check	Types of equipment	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		LOCOMOTIVES					
1		Diesel Locomotive-Yard	2,684	57	0	0	1
2		Diesel Locomotive-Road	24,357	1,559	1,220	0	2
3		Other Locomotive-Yard	0	0	0	0	3
4		Other Locomotive-Road	0	0	0	0	4
5	*	TOTAL	27,041	1,616	1,220	0	5
		FREIGHT TRAIN CARS					
6		Box-Plain 40 Foot	1	9	0	0	6
7		Box-Plain 50 Foot and Longer	264	143	0	0	7
8		Box-Equipped	1,424	199	0	0	8
9		Gondola-Plain	33	0	0	0	9
10		Gondola-Equipped	679	233	0	0	10
11		Hopper-Covered	7,742	6,474	0	0	11
12		Hopper-Open Top-General Service	727	249	0	0	12
13		Hopper-Open Top-Special Service	5	0	0	0	13
14		Refrigerator-Mechanical	7	0	0	0	14
15		Refrigerator-Nonmechanical	80	(18)	0	0	15
16		Flat TOFC/COFC	570	2	0	0	16
17		Flat Multi-level	82	0	0	0	17
18		Flat-General Service	10	72	0	0	18
19		Flat-Other	508	174	0	0	19
20		All Other Freight Cars	14	0	0	0	20
21		Caboose	32	(48)	0	0	21
22		Auto Racks	674	1,077	0	0	22
23		Miscellaneous Accessories	0	0	0	0	23
24	*	TOTAL FREIGHT TRAIN CARS	12,852	8,403	0	0	24
		OTHER EQUIPMENT-REVENUE					
		FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers	0	0	0	0	25
26		Other Trailers	1,569	0	0	0	26
27		Refrigerated Containers	0	0	0	0	27
28		Other Containers	0	0	0	0	28
29		Bogies	0	0	0	0	29
30		Chassis	0	0	0	0	30
31		Other Highway Equipment (Freight)	0	0	0	0	31
32	*	TOTAL HIGHWAY EQUIPMENT	1,569	0	0	0	32
		FLOATING EQUIPMENT-REVENUE					
		SERVICE					
33		Marine Line-Haul	0	0	0	0	33
34		Local Marine	0	0	0	0	34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	0	0	0	0	36
37	*	Computer systems and word processing equipment	0	915	0	0	37
38	*	Machinery-Locomotives <sup>1</sup>	27	52	0	0	38
39	*	Machinery-Freight Cars <sup>2</sup>	115	23	0	0	39
40	*	Machinery-Other Equipment <sup>3</sup>	453	14	0	0	40
41	*	Work and Other Non-revenue Equipment	345	778	0	0	41
42		TOTAL OTHER EQUIPMENT	940	1,782	0	0	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	42,402	11,801	1,220	0	43

1 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.

2 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 portion of line 235.

3 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

(Dollars in thousands)

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		1,356	2,144	0	1,731	0	1
2		10,502	57,583	40,767	42,011	1,220	2
3		0	0	0	0	0	3
4		0	0	0	0	0	4
5		11,858	69,727	40,767	43,742	1,220	5
6		0	9	0	(12)	0	6
7		788	8,731	0	6,850	0	7
8		378	3,428	0	2,802	0	8
9		58	0	0	0	0	9
10		0	14,398	0	11,782	0	10
11		14,853	261,285	0	81,470	0	11
12		4,416	10,131	0	6,824	0	12
13		0	0	0	0	0	13
14		0	0	0	0	0	14
15		0	1,603	0	2,370	0	15
16		2,830	250	0	286	0	16
17		0	0	0	0	0	17
18		0	54	0	64	0	18
19		236	6,685	0	3,439	0	19
20		0	0	0	234	0	20
21		0	1,590	0	1,855	0	21
22		8,314	21,901	0	8,904	0	22
23		0	0	0	0	0	23
24		31,873	330,065	0	126,808	0	24
25		0	0	0	0	0	25
26		0	0	0	0	0	26
27		0	0	0	0	0	27
28		0	0	0	0	0	28
29		0	0	0	0	0	29
30		0	0	0	0	0	30
31		0	0	0	0	0	31
32		0	0	0	0	0	32
33		0	0	0	0	0	33
34		0	0	0	0	0	34
35		0	0	0	0	0	35
36		0	0	0	0	0	36
37		0	5,617	0	1,891	0	37
38		0	2,422	0	(467)	0	38
39		0	1,086	0	(210)	0	39
40		0	668	0	(129)	0	40
41		672	12,569	0	8,613	0	41
42		672	22,362	0	9,698	0	42
43		44,403	422,154	40,767	180,248	1,220	43

1 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.

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

## 416. SUPPORTING SCHEDULE - ROAD

(Dollars in thousands)

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			Inv. Base (c)	Accum. depr. (d)	Depr. rate % (e)	Inv. Base (f)	Accum. depr. (g)	Depr. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)	Accum. Depr. & Amort. (m)	
1	I	3	10,573	2,950	0.93	142	1	0.93	0	0	0	10,715	2,951	1
2		8	73,302	14,926	4.70	517	103	4.70	0	0	0	73,819	15,029	2
3		9	152,722	30,984	3.81	2,959	274	3.81	0	0	0	155,681	31,258	3
4		11	63,697	12,013	2.50	24	3	2.50	0	0	0	63,721	12,016	4
5	Sub-Total		300,294	60,873		3,642	381		0	0	0	303,936	61,254	5
6	II	3	18,881	5,267	0.93	253	2	0.93	0	0	0	19,134	5,269	6
7		8	65,396	20,112	3.68	3,414	677	3.68	0	0	0	68,810	20,789	7
8		9	70,118	23,001	2.53	6,617	613	2.53	0	0	0	76,735	23,614	8
9		11	35,605	3,673	1.64	1,760	167	1.64	0	0	0	37,365	3,840	9
10	Sub-Total		190,000	52,053		12,044	1,459		0	0	0	202,044	53,512	10
11	III	3	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	11
12		8	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	12
13		9	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	13
14		11	0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	14
15	Sub-Total		0	N/A	N/A	0	N/A	N/A	0	N/A	N/A	0	0	15
16	IV	3	8,308	2,318	0.93	111	1	0.93	0	0	0	8,419	2,319	16
17		8	25,562	10,199	2.42	0	0	2.42	0	0	0	25,562	10,199	17
18		9	65,608	18,077	1.83	155	14	1.83	0	0	0	65,763	18,091	18
19		11	8,873	2,555	1.18	0	0	1.18	0	0	0	8,873	2,555	19
20	Sub-Total		108,351	33,149		266	15		0	0	0	108,617	33,164	20
21	V	3	0	0	0.00	0	0	0.00	0	0	0	0	0	21
22		8	0	0	0.00	0	0	0.00	0	0	0	0	0	22
23		9	0	0	0.00	0	0	0.00	0	0	0	0	0	23
24		11	0	0	0.00	0	0	0.00	0	0	0	0	0	24
25	Sub-Total		0	0		0	0		0	0	0	0	0	25
26	GRAND TOTAL		598,645	146,075	0	15,952	1,855	N/A	0	0	0	614,597	147,930	26

On January 29, 2001 the STB approved Soo Line's updated depreciation study. Schedule 416 Investment Balances and Accumulated Depreciation information contains line segment reallocation in accordance with updated densities in the study. Accumulated Depreciation information also includes reserve reallocations as contained in the study.

(1) Columns (c) + (f) + (i) = Column (l).  
Columns (d) + (g) + (k) = Column (m).

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



NOTES AND REMARKS

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## 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 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	1,459	0	0	0	0	0	0	0	1,459	1
2	*	Pick up and delivery, marine line haul	360	0	0	0	0	0	N/A	0	360	2
3	*	Loading and unloading and local marine	3,737	0	0	0	0	969	N/A	0	4,706	3
4	*	Protective services, total debits and credits	0	0	0	0	0	0	0	0	0	4
5	*	Freight lost or damaged -solely related	0	0	0	0	0	0	0	0	0	5
6	*	Fringe benefits	707	0	0	0	0	0	0	0	707	6
7	*	Casualty and insurance	26	0	0	0	0	0	0	0	26	7
8	*	Joint facility - Debit	0	0	0	0	0	0	0	0	0	8
9	*	Joint facility - Credit	0	0	0	0	0	0	0	0	0	9
10	*	Other	0	0	0	0	0	0	0	0	0	10
11	*	TOTAL	6,289	0	0	0	0	969	0	0	7,258	11



## Schedule 418

## Instruction:

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

## Column

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

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

Primary Account Number And Title  (a)	Total Investment At End Of Year (b)	Capital Leases		
		Investment At End Of Year (c)	Current Year Amortization (d)	Accumulated Amortization (e)
(16) Stat. & Off. Bldgs.	0	0	0	0
(20) Shops & Enginehouses	0	0	0	0
(25) TOFC COFC Terminals	0	0	0	0
(26) Communication System	0	0	0	0
(37) Roadway Machines	0	0	0	0
Total Road	0	0	0	0
(52) Locomotives	110,494	40,767	1,220	1,220
(53) Freight Train Cars	0	0	0	0
(55) Highway Revenue Equip.	0	0	0	0
(57) Work Equipment	0	0	0	0
(58) Miscellaneous Equipment	0	0	0	0
(59) Computer & Word Processing	0	0	0	0
Total Equipment	110,494	40,767	1,220	1,220
GRAND TOTAL	110,494	40,767	1,220	1,220

**NOTES AND REMARKS**

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**450. ANALYSIS OF TAXES**  
(Dollars in thousands)

**A. Railway Taxes**

Line No.	Cross Check	Kind of Tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes		
		U.S. Government Taxes	10,665	1
		Income Taxes:		
2		Normal Tax & Surtax	2,087	2
3		Excess Profits	0	3
4	*	Total Income Taxes (ln. 2 + 3)	2,087	4
5		Railroad Retirement	32,402	5
6		Hospital Insurance	2,255	6
7		Supplemental Annuities	1,133	7
8		Unemployment Insurance	817	8
9		All Other United States Taxes	1,875	9
10		Total - U.S. Government Taxes	40,569	10
11		Total Railway Taxes	51,234	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 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.	155,018	10,574	0	165,592	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	(1,104)	(1,241)	0	(2,345)	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	0	0	0	0	3
4	Amortization of rights of way, Sec. 185 I.R.C.	0	0	0	0	4
5	Undistributed earnings from affiliates	9,681	(959)	0	8,722	5
6	<b>Gross deferred tax liabilities</b>	<b>163,595</b>	<b>8,374</b>	<b>0</b>	<b>171,969</b>	<b>6</b>
7	Capital leases	(1,631)	(1,857)	0	(3,488)	7
8	Post retirement benefits	(13,238)	198	0	(13,040)	8
9	Reserves for employee severance	(16,887)	1,632	0	(15,255)	9
10	Expense reserves & environmental remediation	(42,085)	6,656	0	(35,429)	10
11	Other items	(6,618)	(1,793)	0	(8,411)	11
12	Net operating loss carryforwards	(30,440)	(10,740)	0	(41,180)	12
13	ITC/other credit carryforwards	(100)	100	0	0	13
14	Minimum tax credit carryforwards	(7,724)	(1,267)	0	(8,991)	14
15	<b>Gross deferred tax assets</b>	<b>(118,723)</b>	<b>(7,071)</b>	<b>0</b>	<b>(125,794)</b>	<b>15</b>
16	Deferred tax assets valuation allowance	9,200	13,919	0	23,119	16
17						17
18	<b>NET DEFERRED TAX LIABILITIES</b>	<b>54,072</b>	<b>15,222</b>	<b>0</b>	<b>69,294</b>	<b>18</b>

**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

\$ N/A

If deferral method for investment tax credit was elected:

- (1) Indicate amount of credit utilized as a reduction of tax liability for current year

\$ N/A

- (2) Deduct amount of current year's credit applied to a reduction of tax liability but deferred for accounting purposes

\$ N/A

- (3) Balance of current year's credit used to reduce current year's tax accrual

\$ N/A

- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual

\$ N/A

- (5) Total decrease in current year's tax accrual resulting from use of investment tax credits

\$ N/A

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

\$ N/A

The computation of deferred taxes under FAS 109 provides for the inclusion of judgments about future taxable income, other than temporary item reversals, in the determination of the valuation allowance required.

SOO is included in a federal consolidated tax return with Parent. As of December 31, 2001, the Company had federal tax operating loss carryforwards as allocated under Internal Revenue Service rules expiring as follows (In Thousands):

<u>Year of Expiration</u>	<u>Federal Net Operating Losses</u>	
	<u>Total</u>	<u>Using Alternatives Minimum Tax Laws</u>
2004	12,188	0
2005	44,481	0
2006	2,946	0
2007	4,241	0
2008	31,068	0
2017	198	0
2018	10,446	0
Total	<u>\$105,568</u>	<u>\$0</u>

As of December 31, 2001, SOO had federal and state minimum tax credit carryforwards in the amount of \$9.0 million. These credits are available to be carried forward indefinitely without expiration.



**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 Funds; 621, Appropriations for Other Purposes. If appropriations released reflect appropriations provided during the year, each account should not be reported.

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Miscellaneous Income:			1
2		Land sale - Schiller Park, IL		1,612	2
3		Land sale - Hennepin County, MN		725	3
4		Land sale - Glenview, IL		600	4
5		Land sales - other		1,963	5
6		Other		144	6
7		Total		5,044	7
8					8
9					9
10	551	Miscellaneous Income Charges:			10
11		Impairment Writedown on Investment in Affiliated Company	1,800		11
12		Other	124		12
13		Total	1,924		13
14					14
15					15
16					16
17	616	Other Debits to Retained Earnings:			17
18		FAS 87 "Employers Accounting for Pensions"	5,065		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 two 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					1
2					2
3					3
4		Canadian Pacific Railway Company entered into a credit facility of which SOO is the Guarantor. As of the balance sheet date, the amount of this facility was CAN\$500 million. This amount was subsequently raised to CAN\$800 million. Assets of SOO have not been pledged as collateral on this agreement.			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
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26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount of contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4		NONE			4
5					5
6					6
7					7
8					8
9					9



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

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

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

NONE

**NOTES AND REMARKS**

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

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

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

Line #	Account No.	Title	Source	Balance at Close of year
1	751	Loans and Notes Payable	Sch. 200, L. 30	0
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	2,886
3	765 / 767	Funded Debt Unmatured	Sch. 200, L. 41	611
4	766	Equipment Obligations	Sch. 200, L. 42	0
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	46,854
6	768	Debt in Default	Sch. 200, L. 44	0
7	769	Accounts Payable: Affiliated Companies	Sch. 200, L. 45	235,600
8	770.1 / 770.2	Unamortized Debt Premium	Sch. 200, L. 46	0
9		Total Debt	Sum L. 1-8	285,951
10		Debt Directly Related to Road Property	Note 1.	764
11		Debt Directly Related to Equipment	Note 1.	49,587
12		Total Debt Directly Related to Road and Equipment	Sum L. 10 and 11	50,351
13		Percent Directly Related to Road	L.10 ÷ L.12 (2 decimals)	1.52%
14		Percent Directly Related to Equipment	L.11 ÷ L.12 (2 decimals)	98.48%
15		Debt Not Directly Related to Road or Equipment	L.9 minus L.12	235,600
16		Road Property Debt (Note 2)	(L.13 x L.15) plus L.10	4,345
17		Equipment Debt (Note 2)	(L.14 x L.15) plus L.11	281,606

**II. Interest Accrued During Year:**

Line #	Account No.	Title	Source	Balance at Close of year
18	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	14,801
19	546	Contingent Interest On Funded Debt	Sch. 210, L. 44	0
20	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	0
21		Total Interest (Note 3)	Sum of Lines 18+19 less 20	14,801
22		Interest Directly Related to Road Property Debt	Note 4.	35
23		Interest Directly Related to Equipment Debt	Note 4.	2,727
24		Interest Not Directly Related to Road and Equipment Debt	L.21-(L.22+L.23)	12,039
25		Interest Road Property Debt (Note 5)	L.22+(L.24xL.13)	218
26		Interest Equipment Debt (Note 5)	L.23+(L.24xL.14)	14,583
27		Embedded Rate of Debt Capital-Road Property	L.25 ÷ L.16	5.02%
28		Embedded Rate of Debt Capital-Equipment	L.26 ÷ L.17	5.18%

Note 1: Directly related means the purpose which the funds were used when the debt was issued.

Note 2: Line 16 plus Line 17 must equal Line 9.

Note 3: Line 21 includes interest on debt in Account 769--Accounts Payable; Affiliated Companies.

Note 4: This interest relates to debt reported in Lines 10 and 11, respectively.

Note 5: Line 25 plus Line 26 must equal Line 21.

**NOTES AND REMARKS**

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# 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 the 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 the 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 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 (c).

5. In column (d) report the dollar amounts of the 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.
					Receivable	Payable	Receivable	Payable	
1									1
2									2
3	Canadian Pacific Railway		Common	Data Processing Services	300	7,045		445	3
4				Direct Costs-Capital & Maintenance Projects	1,570	1,795			4
5				Equipment Repairs	187	230	149		5
6				Fuel Equalization	4,508		134		6
7				Insurance					7
8				Joint Operating Activities	589	672	116	541	8
9				Lease Rentals	594	1,655	110	632	9
10				Locomotive HPH Equalization	3,680		1,414	225	10
11				Management Services		5,170	110	1,759	11
12				Materials Purchased	2,527	809	22	87	12
13				Pool Bills					13
14				Track Evaluation Car		85			14
15				Tie Disposal	4	76			15
16				Interest Expense		1,899		217	16
17				All Other	19	9	6		17
18									18
19									19
20	CPUSF (Pre-Acquisition)		Common	Interest Expense		10,102			20
21									21
22									22
23									23
24	Delaware & Hudson Railway Company		Common	Direct Costs-Capital & Maintenance Projects	113	350			24
25				Management Services	1,699	106	283	62	25
26				Materials Purchased	41	16		7	26
27				Miscellaneous Billing	10	61			27
28				Locomotive Repairs	981		981		28
29				Interest Income	480		171		29
30				Locomotive HPH Equalization			221	208	30
31									31
32									32
33	CPRLEC		Common	Lease Rentals		12,467		4,120	33
34									34
35									35
36									36
37									37



### 515. RAILS LAID IN REPLACEMENT

(Dollars in thousands)

Give particulars of all rails applied during the year in connection with replacement of rail in previously constructed tracks maintained by the respondent.

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

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

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

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	NEW		5,186			83			1	
2									2	
3									3	
4	RELAY		4,194			2,077			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		9,380			2,160			20	

## NOTES AND REMARKS

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## 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 distance between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks, passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

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

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

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

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

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

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

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

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does 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 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.	Class	Proportion owned or leased by respondent (b)	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	TOTAL (i)	Line No.
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of running tracks (f)				
1										1
2	I	100.00%	1,630	133	11	198	173	505	2,650	2
3										3
4	J-1	50.00%	57	2	0	6	19	15	99	4
5										5
6	5		1,538	189	16	74	57	80	1,954	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
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46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57	TOTAL		3,225	324	27	278	249	600	4,703	57
58	Miles of electrified road or track included in preceding grand total	N/A								58

\* Miles of Passing Tracks, Crossovers and Turnouts



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

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (d) or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's proportion of road jointly owned, not operated, should be shown in column (h), as may be appropriate. Mileage which has been permanently abandoned should not be included in column (h).

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

Line No.	Cross Check	State or Territory	MILES OF ROAD OPERATED BY RESPONDENT								Line No.
			Line Owned	Line of Proprietary Companies	Line Operated Under Lease	Line Operated Under Contract, etc.	Line Operated Under Trackage Rights	Total Mileage Operated	Line Owned, Not Operated By Respondent	New Line Constructed During Year	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1		Montana	0	0	0	0	0	0	57	0	1
2		Michigan	0	0	0	0	262	262	0	0	2
3		South Dakota	6	0	0	0	0	6	0	0	3
4		North Dakota	473	0	0	0	9	482	665	0	4
5		Minnesota	750	0	0	0	490	1,240	53	0	5
6		Wisconsin	314	0	0	0	273	587	34	0	6
7		Illinois	22	0	0	0	334	356	0	0	7
8		Indiana	94	0	0	0	197	291	0	0	8
9		Kentucky	0	0	0	0	1	1	0	0	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		Total Mileage (single track)	1,659	0	0	0	1,566	3,225	809	0	32

**NOTES AND REMARKS**

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# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

## 9. Cross-checks

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

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

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

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

Line No.	Cross Check	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year					Line No.
				Units Installed					Owned and used	Leased from others	Total in service of respondent col (h) & (i)	Aggregate capacity of units reported in col (j) (see ins. 7)	Leased to others	
				New units purchased or built	New units leased from others	Rebuilt units acquired & rebuilt units rewritten into property accounts	All other units including reclassification & second hand units purchased or leased from others							
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1		Locomotive Units												
		Diesel-freight units												
2		Diesel-passenger units												1
3		Diesel-multi purpose units	315	0	0	0	0	35	178	102	280	926,050	0	2
4		Diesel-switching units	47	0	0	0	0	0	11	36	47	80,000	0	3
5	*	Total (lines 1 to 4)	362	0	0	0	0	35	189	138	327	1,006,050	0	4
6	*	Electric-locomotives												5
7	*	Other self-powered units												6
8	*	Total (lines 5, 6 & 7)	362	0	0	0	0	35	189	138	327	1,006,050	0	7
9	*	Auxiliary units												8
10	*	Total Locomotive Units (lines 8 & 9)	362	0	0	0	0	35	189	138	327	N/A	0	9
														10

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF REBUILDING														
Line No.	Cross Check	Type or design of units	Before Jan. 1, 1980	Between Jan. 1, 1980 and Dec. 31, 1984	Between Jan. 1, 1985 and Dec. 31, 1989	Between Jan. 1, 1990 and Dec. 31, 1994	Between Jan. 1, 1995 and Dec. 31, 1999	During Calendar Year:					Total	Line No.
								2000	2001	2002	2003	2004		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			
11	•	Diesel	142	32	63	0	90	0	0	0	0	0	327	11
12	•	Electric												12
13	•	Other self-powered units												13
14	•	Total (lines 11 to 13)	142	32	63	0	90	0	0	0	0	0	327	14
15	•	Auxiliary units												15
16	•	Total Locomotive Units (lines 14 & 15)	142	32	63	0	90	0	0	0	0	0	327	16



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

Line No.	Cross Check	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification	Units at Close of Year					Line No.
				Units Installed					Owned and used	Leased from others	Total in service of respondent col (h) & (i)	Aggregate capacity of units reported in col (j) (see ins. 7)	Leased to others	
				New units purchased or built	New units leased from others	Rebuilt units acquired & rebuilt units rewritten into property accounts	All other units including reclassification & second hand units purchased or leased from others							
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(j)	(k)	(l)	
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												
18		Combined cars [All class C, except CSB]									0			17
19		Parlor cars [PBC, PC, PL, PO]									0			18
20		Sleeping cars [PS,PT,PAS,PDS]									0			19
21		Dining, grill & tavern cars [All class D, PD]									0			20
22		Non-passenger-carrying cars [All class B,CSB,M,PSA,IA]									0	N/A		21
23		TOTAL (lines 17 to 22)	0	0	0	0	0	0	0	0	0	N/A	0	22
24		Self-Propelled Electric passenger cars [EP, ET]									0	0	0	23
25		Electric combined cars [EC]									0			24
26		Internal combustion rail motorcars [ED, EG]									0			25
27		Other self-propelled cars (Specify types)									0			26
28		TOTAL (lines 24 to 27)	0	0	0	0	0	0	0	0	0		0	27
29		TOTAL (lines 23 and 28)	0	0	0	0	0	0	0	0	0	0	0	28
30		COMPANY SERVICE CARS Business cars [PV]									0	0	0	29
31		Board outfit cars [MWX]	17	0	0	0	0	1	16	0	0	N/A		30
32		Derrick & snow removal cars [MWU,MWV,MWW,MWK]	35	0	0	0	0	0	35	0	35	N/A	0	31
33		Dump and ballast cars [MWB, MWD]	73	0	0	0	2	2	73	0	73	N/A	0	32
34		Other maintenance and service equipment cars	504	0	0	0	13	37	479	1	480	N/A	0	33
35		TOTAL (lines 30 to 34)	629	0	0	0	15	40	603	1	604	N/A	0	34
													0	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 (i).

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED TO 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, incl. 'reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
36		FREIGHT TRAIN CARS Plain box cars - 40' (B100 - B287)	2	0	0	0	0	0	36
37		Plain box cars - 50' and longer (B300 - B887)	437	0	0	0	0	4	37
38		Equipped box cars (All code A) Except A 5	622	0	0	0	0	7	38
39		Plain gondola cars (All codes G & J-1, J-2, J-3 & J-4)	0	0	0	0	0	0	39
40		Equipped gondola cars (All code E)	791	0	0	0	0	1	40
41		Covered hopper cars (All code C 1 C 2 )	8,641	0	0	1,031	0	5	41
42		Open top hopper cars-general service (All code H)	1,114	0	0	0	0	1	42
43		Open top hopper cars-special service (All codes K, J-0)	0	0	0	0	0	0	43
44		Refrigerator cars-mechanical R 5 , R 6 , R 7 , R 8 , R 9	0	0	0	0	0	0	44
45		Refrigerator cars-non-mechanical R 0 , R 1 , R 2	63	0	0	0	0	0	45
46		Flat cars - TOFC/COFC (All code P & Q & S) except Q8-	320	0	0	0	0	1	46
47		Flat cars - multi-level (All code V)	0	0	0	0	0	0	47
48		Flat cars-general service F10 , F20 , F30	7	0	0	0	0	0	48
49		Flat cars-other F 1 , F 2 , F 3 , F 4 , F 5 , F 6 , F 7 , F 8 , F40	206	0	0	0	0	1	49
50		Tank cars-under 22,000 ga. (T-0, T-1, T-2, T-3, T-4, T-5)	0	0	0	0	0	0	50
51		Tank cars-22,000 ga. & over (T-6, T-7, T-8, T-9)	0	0	0	0	0	0	51
52		All other freight cars A 5 (All code L & Q8)	31	0	0	0	0	0	52
53		TOTAL (lines 36 to 52)	12,234	0	0	1,031	0	20	53
54		Caboose (All code M-930)	N/A	66	0	0	0	0	54
55		TOTAL (lines 53 & 54)	12,234	66	0	1,031	0	20	55



## 710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show the 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 refer 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 TO 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 columns (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		0	2	0	2	0	106	0	36
37		12	429	0	429	0	32,604	0	37
38		187	326	116	442	0	33,150	0	38
39		0	0	0	0	0	0	0	39
40		104	660	28	688	0	67,974	0	40
41		361	5,741	3,575	9,316	0	1,021,872	0	41
42		379	443	293	736	0	73,600	0	42
43		0	0	0	0	0	0	0	43
44		0	0	0	0	0	0	0	44
45		3	60	0	60	0	4,200	0	45
46		8	13	300	313	0	20,345	0	46
47		0	0	0	0	0	0	0	47
48		0	7	0	7	0	539	0	48
49		1	206	0	206	0	16,480	0	49
50		0	0	0	0	0	0	0	50
51		0	0	0	0	0	0	0	51
52		0	31	0	31	0	2,139	0	52
53		1,055	7,918	4,312	12,230	0	1,273,009	0	53
54		10	56	0	N/A	56	N/A	0	54
55		1,065	7,974	4,312	12,230	56	1,273,009	0	55

## 710. INVENTORY OF EQUIPMENT - Continued

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED TO 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.
			Per diem	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, incl. reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
56		FLOATING EQUIPMENT 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 & 57)	N/A	0	0	0	0	0	58
59		HIGHWAY REVENUE EQUIPMENT Bogie-chassis Z1, Z67, Z68, Z69	0	0	0	0	0	0	59
60		Dry van U2, Z2, Z6, 1-6							60
61		Flat bed U3, Z3							61
62		Open top U4, Z4							62
63		Mechanical refrigerator U5, Z5							63
64		Bulk U0, & Z0							64
65		Insulated U7, Z7							65
66		Tank u1 Z0, U6							66
67		Other trailer and container (Special Equipped Dry Van U9, Z8, & Z9)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	0	0	0	0	0	0	70

## NOTES AND REMARKS

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



## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col (i) & (j))		Aggregate capacity of units reported in columns (k) & (l) (see ins. 4)	Leased to others	
		(h)	(i)	(j)	Per diem	All other	(m)	(n)	
56					N/A				56
57					N/A				57
58		0	0	0	N/A	0	0	0	58
59		0	0	0	0	0	0	0	59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		0	0	0	0	0	0	0	70

NOTES AND REMARKS

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

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

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

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

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

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

6. All unequipped boxcars acquired in whole or 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		0	0	\$0		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	TOTAL	0	N/A	0	N/A	25
<b>REBUILT UNITS</b>						
26		0	0	0		26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	0	N/A	0	N/A	38
39	TOTAL	0	N/A	\$0	N/A	39

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

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

**Track category 1**

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

- Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.
- 2. This schedule should include all class 1, 2, 3 or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).
- 3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
- 4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

### 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	1,201				
2	B	388	29.28	45.70		
3	C	61	5.85	36.05	1.60	1
4	D	351	2.20	24.30	0.00	2
5	E	681	0.25	22.69	0.00	3
6	TOTAL (1)	2,682	XXXXXXX	XXXXXXX	20.30	4
7	F	386	19.44	38.78	0.00	5
8	Potential abandonments	73	XXXXXXX	XXXXXXX	21.90	6
			N/A	N/A	0.00	7
					0.00	8

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

(1) Total excludes 67 miles of Class 1 and J-1 track that is maintained by others.

# 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 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 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 treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

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						
		Wooden		Concrete	Other	Wooden		Other				
		Treated	Untreated			Treated	Untreated					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	Percent of spot maintenance (k)	
1	A	172,880	0	0	0	0	0	0	172,880	220,488	1.2	1
2	B	614	0	0	0	0	0	0	614	20,659	75.9	2
3	C	1,620	0	0	0	0	0	0	1,620	18,034	27.6	3
4	D	12,400	0	0	0	0	0	0	12,400	3,638	4.5	4
5	E	30,042	0	0	0	0	0	0	30,042	160,889	9.0	5
6	TOTAL	217,556	0	0	0	0	0	0	217,556	423,708	3.0	6
7	F	65,376	0	0	0	0	0	0	65,376	103,294	0.3	7
8	Potential abandonments	0	0	0	0	0	0	0	0	0	0.0	8

9 Average cost per crosstie \$ 24.92 and switchtie (MBM) \$ 719.78



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

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

In column (a) classify the ties as follows:

U - Wooden ties untreated when applied.

T - Wooden ties treated before application.

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

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

In columns (d) and (g) show the total cost, including transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply, storage and seasoning yard. In the case of treated ties, also show the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading and 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 & bridge ties laid in new tracks during year (g)		
1	T	0		\$0	0		\$0		1
2	S	0		0	0		0		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	0	\$0.00	\$0	0	\$0.00	\$0		20
21	Number of miles of new running tracks, passing tracks, crossovers, etc., in which ties were laid								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid								22

# 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 9, 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 on 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	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance	Line No.
		New rail		Relay rail		Welded rail	Bolted rail		
		Welded rail	Bolted rail	Welded rail	Bolted rail				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	A	37.47	2.69						
2	B	5.18	0.26	3.14	17.26	40.61	19.95	11.40%	1
3	C	0.00	0.06	0.00	13.56	5.18	13.82	28.50%	2
4	D	0.00	0.22	0.00	0.49	0.00	0.55	100.00%	3
5	E	0.24	0.55	0.00	12.42	0.00	12.64	100.00%	4
6	TOTAL	42.89	3.78	0.66	17.34	0.90	17.89	42.80%	5
7	F	26.13	1.81	3.80	61.07	46.69	64.85	30.10%	6
8	Potential abandonments			0.00	4.74	26.13	6.55	8.30%	7
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8

Average cost of new and relay rail laid in replacement per gross ton

New \$ 505.11

Relay \$ 112.89



**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 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 (d)	Average cost per ton (2,000 lb) (e)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb) (i)		
		Pounds per yard of rail (b)	Number of tons (2,000 lb) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb) (g)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1										1	
2										2	
3										3	
4										4	
5										5	
6					NONE					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	0	\$0		N/A	0	\$0		33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid.									0.00	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid.									0.00	35
36	Track-miles of welded rail installed on system this year									0.00 : total to date	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 (pounds) (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
1	136	196.76	0.00	NONE	1
2	132	342.91	0.00	NONE	2
3	131	133.34	0.00	NONE	3
4	130	3.29	0.00	NONE	4
5	115	592.83	0.00	NONE	5
6	112	75.41	0.00	NONE	6
7	100	107.59	0.00	NONE	7
8	90	184.04	0.00	NONE	8
9	85	118.07	0.00	NONE	9
10	80	43.48	0.00	NONE	10
11	75	0.00	0.00	NONE	11
12	72	4.23	0.00	NONE	12
13	70	0.11	0.00	NONE	13
14	65	0.00	0.00	NONE	14
15	60	1.18	0.00	NONE	15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
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48	TOTAL	1,803.24	N/A	N/A	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 units of property in each track category at year end.

Line No.	Track category  (a)	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (f)	Percent replaced (g)	Cubic yards of ballast placed (h)	Miles surfaced (i)	Percent surfaced (j)	
		Crossties (b)	Switch and Bridge ties (board feet) (c)	Crossties (d)	Switch and Bridge ties (board feet) (e)						
1	A	172,880	220,488	4.8	*	60.56	2.5	163,041	358.7	30	1
2	B	614	20,659	0.1	*	19.00	2.4	26,828	77.2	20	2
3	C	1,620	18,034	0.9	*	0.55	0.5	12,919	42.6	70	3
4	D	12,400	3,638	1.2	*	12.64	1.8	42,729	126.8	36	4
5	E	30,042	160,889	1.5	*	18.79	1.4	59,357	71.2	10	5
6	TOTAL	217,556	423,708	2.7	*	111.54	2.1	304,874	676.5	26	6
7	F	65,376	103,294	5.6	*	32.68	4.2	53,240	84.6	22	7
8	Potential abandonments	0	0	0.0	*	0.00	0.0	0	0.0	0	8

\* This information is not available.

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

LOCOMOTIVES			
Line No.	Kind of locomotive service (a)	Diesel Diesel oil (gallons) (b)	Line No.
1	Freigh.	46,072,000	1
2	Passenger	0	2
3	Yard switching	3,602,000	3
4	TOTAL	49,674,000	4
5	COST OF FUEL \$(000)	45,990	5
6	Work Train	338,000	6

# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

- (A) Report miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings.
- (B) A train-mile is the movement of a train a distance of one mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one mile. Train Miles-Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.
- (C) A 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 a 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 one 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 six miles per hour for the time actually engaged in such service. Include miles allowed train locomotives for performing switching service at terminals and way stations.
- (G) Yard switching locomotive-miles shall be computed at the rate of six miles per hour for the time actually engaged in yard switching service. Include miles allowed 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 one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles & 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 4-10, 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 miles basis. If the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.
- (J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which an extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; and miles run by other passenger-train cars where services are combined such as baggage, express and mail.
- (K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 lbs). Item 6-01 includes weight of all locomotive units moved one 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 four tons as the average weight of contents of each head-end car.



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

- (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 l.c.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.
- (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 which 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 railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refers to freight cars owned by other railroads, whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the code of car hire rules.

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	3,225	XXXXXX	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	1,465,057	XXXXXX	2
3		2-02 Way Trains	657,967	XXXXXX	3
4		2-03 Through Trains	5,201,827	XXXXXX	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	7,324,851	XXXXXX	5
6		2-05 Motorcars (C)	0	XXXXXX	6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	7,324,851	XXXXXX	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	3,179,243	XXXXXX	8
9		3-02 Way Trains	1,205,065	XXXXXX	9
10		3-03 Through Trains	11,422,934	XXXXXX	10
11		3-04 TOTAL (lines 8-10)	15,807,242	XXXXXX	11
12		3-11 Train Switching (F)	1,542,148	XXXXXX	12
13		3-21 Yard Switching (G)	1,911,918	XXXXXX	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	19,261,308	XXXXXX	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	2	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	1,011	XXXXXX	16
17		4-012 Box-Equipped	24,297	XXXXXX	17
18		4-013 Gondola-Plain	992	XXXXXX	18
19		4-014 Gondola-Equipped	6,193	XXXXXX	19
20		4-015 Hopper-Covered	65,742	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	11,385	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	138	XXXXXX	22
23		4-018 Refrigerator-Mechanical	228	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	1,269	X XXX	24
25		4-020 Flat-TOFC/COFC	25,052	X XXX	25
26		4-021 Flat-Multi-Level	3,128	X XXX	26
27		4-022 Flat-General Service	75	XXXXXX	27
28		4-023 Flat-All Other	11,841	XXXXXX	28
29		4-024 All Other Car Types-Total	147	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	151,500	XXXXXX	30



## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	0	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	1,493	XXXXXX	32
33		4-112 Box-Equipped	20,948	XXXXXX	33
34		4-113 Gondola-Plain	1,049	XXXXXX	34
35		4-114 Gondola Equipped	6,153	XXXXXX	35
36		4-115 Hopper-Covered	62,530	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	12,293	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	192	XXXXXX	38
39		4-118 Refrigerator-Mechanical	214	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	1,290	XXXXXX	40
41		4-120 Flat-TOFC/COFC	4,013	XXXXXX	41
42		4-121 Flat-Multi-level	1,881	XXXXXX	42
43		4-122 Flat-General Service	119	XXXXXX	43
44		4-123 Flat-All Other	11,461	XXXXXX	44
45		4-124 All Other Car Types	194	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	123,830	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	0	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	413	XXXXXX	48
49		4-132 Box-Equipped	254	XXXXXX	49
50		4-133 Gondola-Plain	401	XXXXXX	50
51		4-134 Gondola-Equipped	31	XXXXXX	51
52		4-135 Hopper-Covered	11,108	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	2,384	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	905	XXXXXX	54
55		4-138 Refrigerator-Mechanical	289	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	76	XXXXXX	56
57		4-140 Flat-TOFC/COFC	12,787	XXXXXX	57
58		4-141 Flat-Multi-level	26,322	XXXXXX	58
59		4-142 Flat-General Service	14	XXXXXX	59
60		4-143 Flat-All Other	5,346	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	752	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	1,373	XXXXXX	62
63		4-146 All Other Car Types	52	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	62,507	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	0	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	2,74	XXXXXX	66
67		4-152 Box-Equipped	274	XXXXXX	67
68		4-153 Gondola-Plain	491	XXXXXX	68
69		4-154 Gondola-Equipped	17	XXXXXX	69
70		4-155 Hopper-Covered	3,903	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	2,368	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	882	XXXXXX	72
73		4-158 Refrigerator-Mechanical	1	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	2	XXXXXX	74
75		4-160 Flat-TOFC/COFC	1,036	XXXXXX	75
76		4-161 Flat-Multi-level	13,448	XXXXXX	76
77		4-162 Flat-General Service	7	XXXXXX	77
78		4-163 Flat-All Other	4,281	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	70	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	66	XXXXXX	80
81		4-166 All Other Car Types	9	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	27,059	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	4,853	XXXXXX	83
84		4-18 No Payment Car-Miles (I) 1	171,465	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit-Trains	140,958	XXXXXX	85
86		4-192 Way-Trains	19,742	XXXXXX	86
87		4-193 Through Trains	380,514	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	541,214	XXXXXX	88
89		4-20 Caboose Miles	110	XXXXXX	89

1 Total number of loaded miles 0 and empty miles 0 by roadrailer reported above.

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



## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	3,011,617	XXXXXX	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	12,961,834	XXXXXX	99
100		6-021 Way Trains	1,422,294	XXXXXX	100
101		6-022 Through Trains	27,885,392	XXXXXX	101
102		6-03 Passenger-Trains, Crs., Cnts., and Caboose	0	XXXXXX	102
103		6-04 Non-Revenue	0	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	45,281,137	XXXXXX	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	56,991	XXXXXX	105
106		7-02 Non-Revenue	308	XXXXXX	106
107		7-03 TOTAL (lines 105,106)	57,299	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	22,754,410	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	0	XXXXXX	109
110		8-03 TOTAL (lines 108,109)	22,754,410	XXXXXX	110
111		8-04 Non-Revenue-Road Service	142,994	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	0	XXXXXX	112
113		8-06 TOTAL (lines 111,112)	142,994	XXXXXX	113
114		8-07 TOTAL-Revenue & Non-Revenue (lines 110,113)	22,897,404	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	332,956	XXXXXX	115
116		9-02 Train Switching	118,798	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	306,824	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	25,466	XXXXXX	118
119		11-02 Motorcars	0	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	227,349	XXXXXX	120
121		12-02 Way Trains	444,114	XXXXXX	121
122		12-03 Through Trains	638,049	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trlrs & Cntrs Lded & Unlded (Q)	342,730	XXXXXX	123
124		14. Multi-level Cars-No. of Motor Vehicles Lded & Unlded	368,341	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up & Delivered	0	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	0	XXXXXX	126
127		16-02 Marine Terminals-Ore	0	XXXXXX	127
128		16-03 Marine Terminals-Other	0	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	0	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	2,167	XXXXXX	130
131		17-02 Unserviceable	220	XXXXXX	131
132		17-03 Surplus	0	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	2,387	XXXXXX	133

**NOTES AND REMARKS**

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R-1

2001

SOO

LINE

RAILROAD

COMPANY

3

of

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## VERIFICATION

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

## OATH

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

State of **Minnesota**

County of **Hennepin**

**John C. Miller**

makes oath and says that he is

**Controller**

(insert here name of the affiant)

(insert here the official title of the affiant)

of

**Soo Line 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, 2001** to and including **December 31, 2001**.

*John C. Miller*  
(signature of affiant)

Subscribed and sworn to before me, a **Notary Public** in and for the State and County above named; this day of **April**, **2002**. My commission expires **January 31, 2005**.



*Gerrill A. Matchey*  
(signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH\*

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

State of  
County of

makes oath and says that he is

(insert here name of the affiant)

(insert here the official title of the affiant)

of

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

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including **2001**, to and including **2001**.

(signature of affiant)

Subscribed and sworn to before me, a **Notary Public** in and for the State and County above named, this day of **April**, **2002**. My commission expires **January 31, 2005**.

Use an  
L.S.  
impression seal

(signature of officer authorized to administer oaths)

\* Under the Company's delegation of authority, the Controller has authorization to execute reports required by the Surface Transportation Board; therefore, the Supplemental Oath is not required.



**NOTES AND REMARKS**

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**250. CONSOLIDATED INFORMATION FOR REVENUE ADEQUACY DETERMINATION**

(Dollars in Thousands)

Line No.	Item (a)	Beginning of year (b)	End of year (c)
	Adjusted Net Railway Operating Income For Reporting Entity		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity	N/A	62,295
2	Add: Interest Income from Working Capital Allowance-Cash Portion		433
3	Income Taxes Associated with Non-Rail Income and Deductions		(1,065)
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		3,048
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		64,711
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	1,031,990	1,221,227
7	Less: Interest During Construction	0	0
8	Other Elements of Investment (if debit balance)	0	0
9	Add: Net Rail Assets of Rail-Related Affiliates	0	0
10	Working Capital Allowance	23,437	59,509
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	1,055,427	1,280,736
12	Less: Accumulated Deferred Income Tax Credits	54,072	81,090
13	Net Investment Base (Line 11-12)	1,001,355	1,199,646

In the space provided, please list all railroads and rail-related affiliated companies which are being reported in this consolidation, along with the nature of the business for each company.

Name of Affiliate	Nature of Business
Soo Line Railroad Company	Railroad
Delaware & Hudson Railway Company	Railroad
Wilkes Barre Connecting Railroad Company	Railroad
Northern Coal & Iron Company	Railroad - Leased Line
Albany & Vermont Railway Company	Railroad - Leased Line
Saratoga & Schenectary Railroad Company	Railroad - Leased Line





**250. PART B**  
**Determination of Nonrail Taxes**  
(Dollars in Thousands)

This table is designed to facilitate the calculation of taxes that are not rail-related, the amount to be reported on Schedule 250, Line 3.

**Part I- DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/CONSOLIDATED RAILROADS (EXCLUDES ALL RAIL-RELATED AFFILIATES).**

(1)	Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined/consolidated amounts for all items listed below for all railroads in the reporting entity.	
	Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46, adjusted to include all railroads in the reporting entity.	<u>66,557</u>
-	Equity in undistributed earnings, which represents the total of Schedule 210, Line 26, for all railroads in the reporting entity.	<u>(247)</u>
-	Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend).	<u>772</u>
=	Adjusted income from continuing operations (before taxes). This represents "A" in Item (3) below.	<u>66,032</u>
(2)	Determine Combined/Consolidated Adjusted Pre-tax NROI for all railroads in the reporting entity Combined/Consolidated Pre-tax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1.	<u>62,295</u>
+	Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51, for all railroads in the reporting entity. (This figure includes both Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes.)	<u>17,282</u>
+	Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2, for all railroads in the reporting entity.	<u>433</u>
+	Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22, for all railroads in the reporting entity.	<u>0</u>
-	Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42, for all railroads in the reporting entity.	<u>23,921</u>
-	Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).	<u>0</u>
=	Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in Item (3) below.	<u>56,089</u>
(3)	Calculate the railroad-related tax ratio: "B/A"	<u>85%</u>
(4)	Compute the nonrailroad-related complement: (1-Railroad-related income ratio) which equals the Nonrailroad-related tax ratio.	<u>15%</u>
(5)	Compute the nonrailroad portion of the total provisions for taxes. This equals:  The Nonrailroad-related tax ratio (Item (4) above) times the total current income taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity.	<u>(1,065)</u>

**Part II- DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS).**

(6)	This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies.	<u>0</u>
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**Part III- DETERMINE TOTAL NONRAILROAD-RELATED TAXES**

(7)	This is determined as follows:	
	Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above).	<u>(1,065)</u>
+	Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above).	<u>0</u>
=	Total nonrailroad-related taxes (This amount should be transferred to Schedule 250, Part A, Line 3).	<u>(1,065)</u>