

RC-137700

S00 LINE

1989

1 OF 3

137700

ORIGINAL

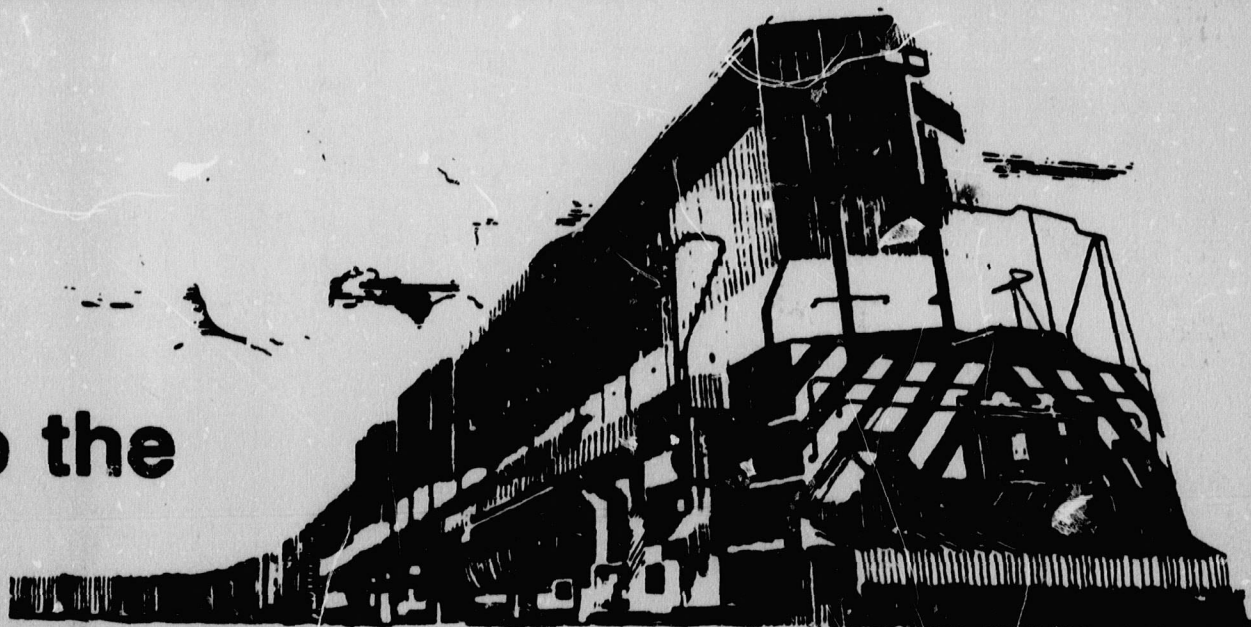
R-1

APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-80

# annual report

	<p>RC000388      SOO LINE      101137700</p> <p>Soo Line Railroad Company P.O. Box 530 Minneapolis, MN 55440</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

to the



## Interstate Commerce Commission

### FOR THE YEAR ENDED DECEMBER 31, 1989

# 515. RAILS LAID IN REPLACEMENT

Give particulars of all rails applied during the year in connection with replacement of rails 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 reckoned as one.

The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign

lines, and the cost of handling rails in general supply and storage yard. The cost of unloading, hauling over carrier's own lines, and placing in rails in tracks, and of train service in connection with the distribution of the rails, should not be included in this schedule. In these columns, "total cost" is to be reported in thousands.

The sum of entries on lines 22, 23, and 24 should equal the total of columns (d) and (h).

Any material difference between the return on line 23 and the charge to operating expense account No. 214, or between the sum of charges to additions and betterments shown in schedules Nos. 515 and 516 and the related charge to investment account No. 9, should be explained in a footnote.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (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)		
1	NEW		12,036.3		\$		32.9		\$
2									
3	RELAY		17,602.6				2,261.3		
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total	XXXX	29,638.9			XXXX	2,294.2		

(Dollars in thousands)

21	Number of tons (2,000 lb.) of relayers and scrap rail taken up	_____
22	Salvage value of rails released	\$ _____
23	Amount chargeable to operating expenses	\$ _____
24	Amount chargeable to additions and betterments	\$ _____
25	Miles of new rails laid in replacement (all classes of tracks) *	_____ (rail-miles)
26	Miles of new and second-hand rails laid in replacement (all classes of tracks) *	_____ (rail-miles)
27	Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) *	_____ (pounds)
28	Tons of rail sold as scrap and amount received	(tons of 2,000 lb.) \$ _____
29	Track-miles of welded rail installed this year	_____ total to date

\*Classes 1, 2, and 3 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in all classes of tracks; divide the total number of yards of new rails laid in all classes of tracks by 1,760, and the quotient with two decimal places.

\*Classes 1, 2, 3, and 4 rails.—Reduce tonnage in columns (c) and (g) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new and second-hand rail laid in all classes of tracks; divide the total number of yards of new and second-hand rails laid in all classes of tracks by 1,760, and the quotient with two decimal places.

\*Classes 1, 2, and 3 rails.—Reduce tonnage in column (c) to pounds; divide each result by the respective pounds per yard to obtain the number of yards of each weight of new rail laid in running, passing, and cross-over tracks, etc.; divide the total number of pounds of new rails laid in running tracks, etc., by the total number of yards of new rails laid in such tracks.

# ANNUAL REPORT

OF

SOO LINE RAILROAD COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1989

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) Vice President and Controller

(Telephone number) (612) 347-8315

(Office address) P.O. Box 530 Minneapolis, MN 55440  
(Area code) (Telephone number)  
(Street and number, city, State, and ZIP code)

## SPECIAL NOTICE

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

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

Changes were made to the following schedules.

Schedule 710 Add new codes to lines 41, 46, 50, 52, 59, 60, 61, 62, 63, 64, 65, 66 and 67.  
Deleted codes from Lines 43, 52, 59, 60, 61, 62, 63, 64, 65, 66 and 67.

#### SPECIAL NOTICE

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

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

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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 Section of Administrative Services, Interstate Commerce Commission and the Office of Information and Regulatory Affairs, Office of Management and Budget.

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Road Initials: Soo

Year 1989

**A. SCHEDULES OMITTED BY RESPONDENT**

1. The respondent, at its option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.
2. Show below the pages excluded and indicate the schedule number and title in the space provided below.
3. If no schedules were omitted indicate "NONE."

Page	Schedule No.	Title
		-None-

## B. IDENTITY OF RESPONDENT

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

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

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organizations; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date which 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 or trusteeship 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 On December 15, 1989, Soo Line Corporation (parent of Soo Line Railroad) and Soo Line Acquisition Corporation ("Purchaser"), a wholly-owned indirect subsidiary of Canadian Pacific, Ltd., entered into a Merger Agreement whereby Purchaser would acquire the outstanding capital stock of the Soo Line Corporation that Canadian Pacific did not own through a cash tender offer of \$21.50 per share. Total cash consideration in the tender offer including fees and expenses would be approximately \$93 million. The tender offer expired on January 23, 1990, at which time sufficient shares had been tendered to complete the transaction. A shareholders' meeting is scheduled for April 9, 1990 to vote upon the merger. An approval by owners representing two-thirds of the outstanding shares of Soo Line Corporation is required.

## STOCKHOLDERS REPORTS

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

Check appropriate box:

☐ Two copies are attached to this report.

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

☒ No annual report to stockholders is prepared.

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock. Common, 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 stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing. 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. 7,586,283 votes, as of December 31, 1989
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One (1) (Date) stockholders
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Common (d)	Stock		
					PREFERRED		
	(a)	(b)	(c)		Second (e)	First (f)	
1	Soo Line Railroad Company Stock						1
2							2
3							3
4	Soo Line Corporation	Soo Line Bldg. Box 530	7,586,283	All			4
5		Mpls., MN					5
6		55440	\$3-1/3	Par value	per share		6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30

## C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 7,586,283  
votes cast.
11. Give the date of such meeting. April 19th, 1989
12. Give the place of such meeting. Minneapolis, Minnesota

## NOTES AND REMARKS

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash	\$ 1,899	\$ 1,968	1
2		702	Temporary Cash Investments	-	-	2
3		703	Special Deposits	156	-	3
4		704	Accounts Receivable			
			- Loan and Notes	-	-	4
5		705	- Interline and Other Balances	24,160	24,094	5
6		706	- Customers	26,782	28,708	6
7		707	- Other	6,573	8,709	7
8		709, 708	- Accrued Accounts Receivables	27,767	31,566	8
9		708.5	- Receivables from Affiliated Companies	236	-	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	11,846	11,712	11
12		712	Materials and Supplies	28,876	29,100	12
13		713	Other Current Assets	3,846	3,209	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>132,141</b>	<b>139,066</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	2,230	6,317	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	46,158	33,921	16
17		722, 723	Other Investments and Advances	111	111	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.	-	-	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) \$ (11)	981	988	19
20		739, 741	Other Assets	96,585	12,350	20
21		743	Other Deferred Debits	4,148	4,507	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>150,213</b>	<b>58,194</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	654,633	742,648	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	253,565	252,692	25
26		731, 732	Unallocated Items	7,067	4,967	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(280,917)	(280,231)	27
28			<b>Net Road and Equipment</b>	<b>634,348</b>	<b>720,076</b>	<b>28</b>
29	*		<b>TOTAL ASSETS</b>	<b>\$916,702</b>	<b>\$ 917,336</b>	<b>29</b>

**NOTES AND REMARKS**

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	\$ -	\$ -	30
31		752	Accounts Payable: Interline and Other Balances	11,200	11,519	31
32		753	Audited Accounts and Wages	15,110	14,281	32
33		754	Other Accounts Payable	5,398	5,881	33
34		755, 756	Interest and Dividends Payable	1,827	1,946	34
35		757	Payables to Affiliated Companies	-	15,722	35
36		759	Accrued Accounts Payable	123,636	102,320	36
37		760, 761, 761.5, 762	Taxes Accrued	10,830	9,260	37
38		763	Other Current Liabilities	24,808	19,150	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	13,262	15,741	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>206,071</b>	<b>195,820</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	102,103	2,851	41
42		766	Equipment Obligations	22,745	29,766	42
43		766.5	Capitalized Lease Obligations	19,174	24,912	43
44		768	Debt in Default	-	-	44
45		769	Accounts payable: Affiliated Companies	24,107	114,335	45
46		770.1, 770.2	Unamortized Debt Premium	-	-	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	5,026	-	48
49		786	Accumulated Deferred Income Tax Credits	114,917	117,669	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	48,433	42,017	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>336,505</b>	<b>331,550</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	246,176	246,176	52
53			Common Stock	246,176	246,176	53
54			Preferred Stock	-	-	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	-	-	56
<b>Retained Earnings:</b>						
57		797	Appropriated	-	-	57
58		798	Unappropriated (Schedule 220)	127,950	143,790	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			<b>Net Stockholders Equity</b>	<b>374,126</b>	<b>389,966</b>	<b>61</b>
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>\$ 916,702</b>	<b>\$ 917,336</b>	<b>62</b>

**NOTES AND REMARKS**

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

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

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 219,000\*

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year Procedures in accounting for pension funds during 1989 were consistent with 1988. See Note 1 on Page 9.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund See Note 1 on Page 9. \$

(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 agreement, list trustee(s) First Trust, First Bank Minneapolis

Date of trust agreement or latest amendment

If respondent is affiliated in any way with the trustee(s), explain affiliation: None

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement None

(e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify. Yes No X

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

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

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

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

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

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

\* Represents net operating loss carryforwards, all of which have been recorded for accounting purposes and used in reduction of deferred income taxes payable.

Continued on following page

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

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

-None-

(a) Changes in Valuation Accounts

-None-

8. Marketable Equity Securities.

-None-

	Cost	Market	Dr. (Cr) to Income	Dr. (Cr) to Stockholders Equity
(Current Yr.) Current Portfolio				N/A
as of / / Noncurrent Portfolio			N/A	\$
(Previous Yr.) Current Portfolio			N/A	N/A
as of / / Noncurrent Portfolio			N/A	N/A

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

## 1. PENSION AND OTHER EMPLOYEE BENEFITS

Soo Railroad 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 Railroad contributions and plan earnings consistent with minimum funding requirements of federal law and regulations. Plan assets consist principally of listed equity securities and U.S. Government and corporate obligations.

Net pension cost consists of the following:

		Year ended December 31,	
	1989	1988	1987
	(In Thousands)		
Service cost-benefits earned during the year	\$ 436	\$ 342	\$ 460
Interest cost on projected benefit obligation	5,481	5,129	5,150
	<u>5,917</u>	<u>5,471</u>	<u>5,610</u>
Actual return on plan assets	(6,339)	(2,081)	(894)
Deferred experience gain (loss) on assets	4,025	(115)	(1,242)
Amortization of transition liability	530	530	530
Amortization of prior service cost	47	-	-
Net pension expense	<u>\$4,180</u>	<u>\$3,805</u>	<u>\$4,004</u>

The funded status of the plans and the amount recognized on Schedule 200 are as follows:

	December 31,	
	1989	1988
	(In Thousands)	
Actuarial present value of benefit obligation:		
Vested benefits	\$54,958	\$50,171
Non-vested benefits	1,256	637
Accumulated benefit obligation	<u>56,214</u>	<u>50,808</u>
Effect of projected future salary increases	5,100	3,662
Projected benefit obligation	<u>61,314</u>	<u>54,470</u>
Plan assets at fair value	(32,889)	(26,970)
Unfunded status	<u>28,425</u>	<u>27,500</u>
Unrecognized transition liability at January 1, 1987		
being amortized over 17 years	(7,441)	(7,971)
Unrecognized prior service cost	(712)	
Unamortized net gain	4,027	5,313
Accrued pension liability	<u>\$24,299</u>	<u>\$24,842</u>
Assumed future salary increases	<u>5.0%</u>	<u>5.0%</u>
Discount rate	<u>9.5%</u>	<u>10.0%</u>
Asset return rate	<u>9.0%</u>	<u>9.0%</u>

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

## NOTES TO FINANCIAL STATEMENTS

## 1. OTHER EMPLOYEE BENEFITS (Continued)

Soo Railroad provides defined contribution savings plans. Participants are fully vested in Soo Railroad's contribution.

Under the management employees' savings plan, participants may contribute from three to ten percent of their annual compensation. Soo Railroad will match 50% of the participants' contribution to the extent such contributions do not exceed 6% of the participants' annual compensation. Annual expense was \$431,000 in 1989 and \$421,000 in 1988.

Under the clerical employees' savings plan, participants may contribute from 1% to 20% of their annual compensation. They may also elect to have Soo Railroad make deposits to the plan in lieu of unused sick leave days. Annual expense in 1989, 1988, and 1987 has been \$300,000, \$261,000, and \$337,000, respectively.

Soo Railroad provides post-retirement health care benefits, of limited duration, and life insurance benefits to certain employees who have elected to accept severance offers or who have retired. Except for certain employees included in special employment charges or in conjunction with the 1985 Milwaukee Road acquisition, such costs were charged to expense when paid including \$2,069,000 in 1989, \$1,377,000 in 1988, and \$1,207,000 in 1987.

## 2. ADVANCES TO/FROM SOO LINE CORPORATION

At December 31, 1988 total outstanding advances payable to Soo Line Corp. were \$91 million. In conjunction with Soo Railroad's new credit agreement, all advances due Soo Line Corporation were repaid during the third quarter of 1989. In addition, Soo Railroad repaid \$22 million of interest payable on these advances during the year. The outstanding interest payable balance at December 31, 1988 was \$16 million.

At December 31, 1989 Soo Railroad had advances receivable from Soo Line Corp. of \$15 million.

## 3. ACCOUNTS RECEIVABLE

Accounts receivable are presented net of allowances of \$3,001,000 as of December 31, 1989 and \$4,133,000 as of December 31, 1988.

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

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

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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200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Continued

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. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 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 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, column (b)  
Line 50, column (b)

**Schedule 210**

= Line 62, column (b)  
= Line 63, column (b)  
= Line 64, column (b)

**Schedule 410**

Line 14, column (b)  
Line 14, column (d)  
Line 14, column (e)  
Line 49, column (b)

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	\$521,518	\$531,846	\$521,518		1
2		(102) Passenger	-	-			2
3		(103) Passenger-Related	-	-			3
4		(104) Switching	12,725	12,557	12,725		4
5		(105) Water Transfers	-	-	-		5
6		(106) Demurrage	3,539	4,162	3,539		6
7		(110) Incidental	968	1,127	968		7
8		(121) Joint Facility-Credit	400	691	400		8
9		(122) Joint Facility-Debit	-	-	-		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	539,150	550,383	539,150		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	-	-	-		11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	60	-	60		12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	539,210	550,383	539,210		13
14	*	(531) Railway operating expenses	563,356	511,172	563,356		14
15	*	<b>Net revenue from railway operations</b>	(24,146)	39,211	(24,146)		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	52	(37)			16
17		(510) Miscellaneous rent income	2,901	3,741			17
18		(512) Separately operated properties-Profit	-	-			18
19		(513) Dividend Income (cost method)	52	58			19
20		(514) Interest Income	652	430			20
21		(516) Income from sinking and other funds	509	419			21
22		(517) Release of premiums on funded debt	-	-			22
23		(518) Reimbursements received under contracts and agreements	-	-			23
24		(519) Miscellaneous income	14,367	10,215			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	1,001	-			25
26		b. Equity in undistributed earnings (losses)	3,297	4,166			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	22,831	18,992			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	(1,315)	58,203			27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	(41)	(41)			29
30		(544) Miscellaneous taxes	-	-			30
31		(545) Separately operated properties-Loss	-	-			31
32		(549) Maintenance of investment organization	-	-			32
33		(550) Income Transferred under contracts and agreements	-	-			33
34		(551) Miscellaneous income charges	698	295			34
35		(553) Uncollectible accounts	-	-			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	657	254			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	\$ (1,972)	\$ 57,949			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	\$ 16,723	\$ 17,571	38
39		(b) Interest in default	-	-	39
40		(547) Interest on unfunded debt	453	276	40
41		(548) Amortization of discount on funded debt	-	-	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	17,176	17,847	42
43		Income after fixed charges (lines 37, 42)	(19,148)	40,102	43
<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:			
44		(c) Contingent interest	-	-	44
<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit	-	-	45
46		Income (Loss) from continuing operations (before income taxes)	(19,148)	40,102	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	400	400	47
48	*	(b) State income taxes	900	900	48
49	*	(c) Other income taxes	-	-	49
50	*	(557) Provision for deferred taxes	(4,608)	13,264	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	(3,308)	14,564	51
52	*	Income from continuing operations (lines 46-51)	(15,840)	25,538	52
<b>DISCONTINUED OPERATIONS</b>					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )	-	-	53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )	-	-	54
55		Income before extraordinary items (lines 52 + 53 + 54)	(15,840)	25,538	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)	-	-	56
57		(590) Income taxes on extraordinary items	-	-	57
58		(591) Provision for deferred taxes—Extraordinary items	-	-	58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>	-	-	59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )	-	-	60
61	*	Net income (Loss) (lines 55 + 59 + 60)	(15,840)	25,538	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	Net revenues from railway operations	(24,146)	39,211	62
63	*	(556) Income taxes on ordinary income (—)	1,300	1,300	63
64	*	(557) Provision for deferred income taxes (—)	(4,608)	13,264	64
65		Income from lease of road and equipment (—)	-	253	65
66		Rent for leased roads and equipment ( + )	902	858	66
67		<b>Net railway operating income (loss)</b>	<b>\$ (19,936)</b>	<b>\$ 25,252</b>	67

## NOTES AND REMARKS FOR BETWEEN LINES 210 and 220

## 1. SPECIAL CHARGES AND CREDITS

In 1989, Soo Railroad recorded a \$22.7 million pre-tax provision for loss (\$18.4 million after-tax) on the pending sale of its Kansas City to Chicago rail line and related assets (KC Line) to a subsidiary of Rio Grande Industries, Inc. The total purchase price is \$86 million in cash. Proceeds will be used to reduce long-term debt. The sale agreement includes the main line, connecting branch lines, essentially all adjoining buildings, fixtures and other properties as well as 50% of Soo's ownership in IHB and its 50% interest in the Davenport, Rock Island and North Western Railway. Under the agreement, Soo will be granted trackage rights from the buyer after completion of the sale, with the ability to serve all points on the line for traffic moving to or from its rail system either directly or through applicable commercial arrangements. Rio Grande will also have access to customers in Milwaukee and Dubuque through a haulage agreement with the Soo. Although there are several conditions necessary to complete the sale, Soo Railroad believes the transaction is probable and accordingly has recorded a loss provision which includes the impact of the selling price shortfall from the asset book value, certain employee severance costs, and legal and other related expenses. KC Line traffic, which Soo Railroad will not retain after the sale, presently generates about \$60 million in annual revenue and breakeven pre-tax results on a full cost basis. At year end 1989, \$88.2 million was recorded on Schedule 200 as Assets Held for Disposition.

In 1989, other special operating expense charges of \$29.0 million were recorded as well. \$10.1 million relates to an employee reduction program Soo Railroad has initiated as a result of a recently completed administrative cost management review. \$14.4 million was charged to operating expense to increase casualty reserves based on continued recent deteriorating trends in payout experience, as well as a reassessment of all outstanding casualty incidents. Also included in 1989 special charges was \$4.5 million to reflect a post closing price adjustment of Soo's Lake States Transportation Division (LSTD) sale in 1987 relating to the number of former Soo employees hired by the purchaser.

## NOTES AND REMARKS FOR SCHEDULES 210 AND 220

A summary of the accounting for the KC Line sale is as follows:

<u>Description</u>	<u>Accounting Distribution</u>				
	<u>Income Statement</u>		<u>Balance Sheet</u>		
	<u>Operating</u>	<u>Acct.</u>	<u>Acct.</u>	<u>Other</u>	
	<u>Expense</u>	<u>519</u>	<u>741</u>	<u>\$</u>	<u>A/C #</u>
Road property - Net	\$ -	\$ -	\$ 92,437	\$ (92,437)	731/735
Loss on Sale of Road Property (Sch. 410, Line 136, col.e.)	14,722	-	(14,722)	-	
Sale of Land	-	(2,868)	2,868	-	
Sale of Investments	-	(222)	6,914	(6,692)	721
Employee and Sale Related Costs (Sch. 410, Line 618, col.e)	11,100	-	-	(11,100)	759/763
Sale of Other Related Assets	-	-	717	(717)	712/731
TOTAL	\$25,822	\$(3,090)	\$ 88,214	\$(110,946)	
	=====	=====	=====	=====	

## 2. INTEREST ON ADVANCES TO/FROM SOO LINE CORPORATION

During 1989, Soo Railroad recorded interest expense of \$6.2 million on advances payable to Soo Line Corporation. The average interest rate charged was 10.5%. In addition, following the repayment of advances and interest due Soo Line Corporation in the third quarter of 1989, Soo Railroad recorded \$.2 million of interest income on advances receivable from Soo Line Corporation.

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**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		Balance at beginning of year	\$ 119,661	\$ 24,129	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income	-	3,297	3
4		(603) Appropriations released	-	-	4
5		(606) Other credits to retained earnings (A)	5,534	-	5
6		<b>TOTAL</b>	5,534	3,297	6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income	19,137	-	7
8		(616) Other debits to retained earnings (A)	-	5,534	8
9		(620) Appropriations for sinking and other funds	-	-	9
10		(621) Appropriations for other purposes	-	-	10
11		(623) Dividends: Common stock	-	-	11
12		Preferred stock <sup>1</sup>	-	-	12
13		<b>TOTAL</b>	19,137	5,534	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(13,603)	(2,237)	14
15	*	Balance at close of year (Lines 1, 2 and 14)	106,058	21,892	15
16	*	Balance from line 15(c)	21,892	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	\$ 127,950	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of year \$ _____			21
		Amount of assigned Federal income tax consequences:			
22		Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

(A) Transfer of one-half of Indiana Harbor Belt Railroad Company undistributed earnings.

### 230. CAPITAL STOCK

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

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common Soo Line Railroad Company	\$3-1/3	8,400,000	7,586,283		7,586,283	\$ 246,176		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		8,400,000	7,586,283		7,586,283	\$ 246,176		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			7,586,283	\$246,176				11
12	Capital Stock Sold <sup>1</sup>			-	-				12
13	Capital Stock Reacquired			-	-				13
14	Capital Stock Canceled			-	-				14
15									15
16									16
17	Balance at close of year			7,586,283	\$246,176				17

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

Line No.	Description (a)	Current Year (b)	Prior Year (c)	Line No.
CASH FLOWS FROM OPERATING ACTIVITIES				
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			9
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
10	Income from continuing operations	( 15,840)	25,538	10
ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
11	Loss (gain) on sale or disposal of tangible property and investments	( 9,853)	( 9,464)	11
12	Depreciation and amortization expenses	33,159	34,099	12
13	Increase (decrease) in provision for deferred income taxes	( 4,608)	13,264	13
14	Net decrease (increase) in undistributed earnings (losses) of affiliates	( 3,297)	( 4,166)	14
15	Increase (decrease) in accounts receivable	7,795	27,221	15
16	Increase (decrease) in materials and supplies and other current assets	( 8,141)	( 7,468)	16
17	Increase (decrease) current liabilities other than debt	( 2,827)	( 9,553)	17
18	Increase (decrease) in other-net	( 1,432)	( 7,672)	18
	Payment of accrued employee reduction costs	( 13,165)	( 37,602)	
	Special charges (credits)	51,736	( 6,960)	
	Amortization of discount on accrued liabilities	545	2,316	
19	Net cash provided from continuing operations	34,072	19,553	19
20	Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21	NET CASH PROVIDED FROM OPERATING ACTIVITIES	34,072	19,553	21
CASH FLOWS FROM INVESTING ACTIVITIES				
22	Proceeds from sale of property	12,774	10,758	22
23	Capital expenditures, excluding material and supplies component	( 35,297)	( 28,765)	23
24	Net change in temporary cash investments not qualifying as cash equivalents			24
25	Proceeds from sale/repayment of investment and advances			25
26	Purchase price of long-term investment and advances			26
27	Net decrease (increase) in sinking and other special funds	4,088	161	27
28	Other-net	( 897)	370	28
	Advances to Soo Line Corporation	( 14,871)		
29	NET CASH USED IN INVESTING ACTIVITIES	( 34,203)	( 17,476)	29
CASH FLOWS FROM FINANCING ACTIVITIES				
30	Proceeds from issuance of long-term debt and advances from related parties	222,620	159,258	30
31	Principal payments of long-term debt and advances from related parties	(227,979)	(160,014)	31
32	Proceeds from issuance of capital stock			32
33	Purchase price of acquiring treasury stock			33
34	Cash dividends paid			34
35	Other-net	5,421		35
36	NET CASH FROM FINANCING ACTIVITIES	62	( 756)	36
37	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	( 69)	1,321	37
38	Cash and cash equivalents at beginning of the year	1,968	647	38
39	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	1,899	1,968	39
FOOTNOTES TO SCHEDULE 240				
Cash paid during the year for:				
40	Interest (net of amount capitalized)	11,119	9,161	40
	Interest paid to related parties	21,899		
41	Income taxes (net)	915	2,460	41
Non-cash investing and financing activities:				
	Material & supplies used for capital expenditures	11,691	9,336	
	Recovered track material transferred to material & supplies	3,655	1,908	

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**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.	Amount (b)	Line
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	\$ 24,160	1
2	Customers (706)	Schedule 200, line 6, column b	26,782	2
3	Other (707)	Note A	6,572	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	57,514	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	539,210	5
6	Rent Income	Note B	27,341	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	566,551	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	1,573.75	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	36.55	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	51.55	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	11,200	11
12	Audited Accounts and Wages Payable (753)	Note A	15,110	12
13	Accounts Payable—Other (754)	Note A	5,398	13
14	Other Taxes Accrued (761.5)	Note A	10,810	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	42,518	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	563,356	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	47,881	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	542,816	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	1,507.82	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	28.20	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	23.35	21
22	Cash Working Capital Required	Line 21 × line 19	35,208	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	1,899	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	1,899	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	28,876	25
26	Scrap and Obsolete Material included in Acct. 712	Note A		26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	28,876	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	\$ 30,775	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 b, 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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Road Initials: SOO Year 1990

*Original*

**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	(19,936)
2	Add: Interest Income from Working Capital Allowance—Cash Portion		174
3	Income Taxes Associated with Non-Rail Income and Deductions		6,475
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		5,327
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		(7,960)
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	720,076	634,348
7	Less: Interest During Construction	—	—
8	Other Elements of Investment (if debit balance)	N/A	N/A
9	Add: Net Rail Assets of Rail-Related Affiliates	—	—
10	Working Capital Allowance	31,068	30,775
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	751,144	665,123
12	Less: Accumulated Deferred Income Tax Credits	117,669	114,917
13	Net Investment Base (Line 11 - 12)	633,475	550,206

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	

# SCHEDULE 250 - PART 8

## Determination of Nonrail Taxes

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.....	(19,148)
- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity.....	3,297
- 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).....	801
= Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below.....	(23,246)

(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.....	(19,936)
+ 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.....	(3,308)
+ 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.....	174
+ 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.....	-
- 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.....	17,176
- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).....	-
= Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in Item (3) below.....	(40,246)

(3) Calculate the railroad-related tax ratio : "B/A".....	*
(4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio.....	*

(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>—*</u>
+ Any non-rail portion of deferred taxes (Account 557) which may exist for all railroads in the reporting entity.....	<u>6,475</u>
Equals Total income taxes on nonrailroad income for all railroads in the reporting entity.....	<u>6,475</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.....

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>6,475</u>
+ Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above).....	<u>—</u>
Equals Total nonrailroad-related taxes (This amount should be transferred to Schedule 250, Part A. Line 3)...	<u>6,475</u>

\*Soo Line Railroad Company recorded an operating loss in 1989, therefore ratio calculations for Item (3) and (4) are not meaningful. Soo Line records current income taxes under alternative minimum tax laws based on railroad operations, therefore, there are no current taxes on non-railroad operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SCHEDULE OF CONTROLLED COMPANIES

Name of Controlled Company	Other Controlling Companies
MT Properties, Inc.	CPC*, BN, and C&NW
Belt Railway Company of Chicago	AT&SF, CSXT, Conrail, GTW, ICG, N&W, BN, and MP
Lake Superior Terminal and Transfer	C&NW - 16.67%, BN - 66.67%
DRI&NW Railway Company	BN - 50%
Indiana Harbor Belt Railroad Company	Conrail - 51%
Kansas City Terminal Railway Co.	AT&SF, CM&W, C&NW, SSW, MP, KCS, MKT, UP, N&W - 8.33% each; BN - 16.67%
Trailer Train	Various others
* Chicago Pacific Corporation	

## 330. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
(a)	(b)	(c)	(d)	(e)		
1	721	A-1	VII	Belt Railway Company of Chicago	8.33%	1
2	721	A-1	VII	Lake Superior Terminal & Transfer Railway Co.	16.67%	2
3	721	A-1	VII	DRI&NW Railway Company	50.00%	3
4	721	A-1	VII	Indiana Harbor Belt Railroad Company	49.00%	4
5	721	A-1	VII	Kansas City Terminal Railway Company	8.33%	5
6	721	A-1	VII	Trailer Train Company	2.70%	6
7						7
8				Total Class A-1		8
9						9
10	721	A-2	VII	Milwaukee Motor Transportation Company	100.00%	10
11	721	A-2	VII	CTH&SE Railway Company	54.02%	11
12						12
13				Total Class A-2		13
14						14
15	721	A-3	VII	Tri State Land Company	100.00%	15
16	721	A-3	X	MT Properties, Inc.	12.50%	16
17						17
18				Total Class A-3		18
19						19
20				Total Class A		20
21						21
22						22
23						23
24						24
25						25
26	721	E-1	VII	Belt Railway Company of Chicago		26
27	721	E-1	VII	Milwaukee-Kansas City Southern Joint Agency		27
28	721	E-1	VII	DRI&NW Railway Company		28
29	721	E-1	VII	Kansas City Terminal Railway Company		29
30	721	E-1	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						38
39						39
40						40

### 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	\$ 675	\$ 294	\$ -	\$ 969				1
2	87	-	13	74				2
3	477	-	477*	-				3
4	1,359	-	679*	680				4
5	50	-	-	50				5
6	438	-	220	218				6
7								7
8	3,086	294	1,389	1,991				8
9								9
10	-							10
11	-							11
12								12
13								13
14								14
15	900	-	-	900				15
16	91	-	-	91				16
17								17
18	991	-	-	991				18
19								19
20	4,077	294	1,389	2,982				20
21								21
22								22
23								23
24								24
25								25
26	2,929	-	365	2,564			168	26
27	183	-	99	84				27
28	(9)	9	-	-				28
29	741	330	-	1,071				29
30	75		-	75				30
31								31
32	3,919	339	464	3,794			168	32
33								33
34	1,497	740	-	2,237				34
35								35
36	\$ 1,497	\$ 740	-	\$ 2,237				36
37								37
38								38
39								39
40								40

\* Included in Kansas City Line sale, transferred to Account 741 "Other Assets" at 12/31/89.

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	E-3	X	MT Properties		1
2	721	E-3	VI	Shoreham Equitable Insurance Limited	100.00%	2
3	721	E-3	X	Soo Line Corporation		3
4						4
5				Total Class E-3		5
6						6
7				Total Class E		7
8						8
9						9
10				GRAND TOTAL		10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (i)	Line No.
	Opening balance	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)		
1	\$ -			\$ -				1
2	299	83		382				2
3	-	14,871		14,871				3
4								4
5	299	14,954		15,253				5
6								6
7	5,715	16,033	464	21,284			168	7
8								8
9								9
10	\$ 9,792	\$16,327	\$ 1,853	\$24,266			\$ 168	10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
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31								31
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33								33
34								34
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39								39
40								40

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

**Undistributed Earnings From Certain Investments in Affiliated Companies**

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
<b>Carriers: (List specifics for each company)</b>								
1	Indiana Harbor Belt Railroad Company	\$ 8,777		\$ 2,291		\$ 5,534	\$ 5,534	1
2	Milwaukee Motor Transportation Company	(972)		(125)			(1,097)	2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13	<b>Total Carriers</b>	<b>7,805</b>		<b>2,166</b>		<b>5,534</b>	<b>4,437</b>	<b>13</b>
<b>Noncarrier: (List specifics for each company)</b>								
14	Tri State Land Company	16,324		1,131			17,455	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	<b>TOTAL</b>	<b>\$ 24,129</b>		<b>\$ 3,297</b>		<b>\$ 5,534</b>	<b>\$21,892</b>	<b>27</b>

Road Initials: SCO

Year 19 89

Soo Line Railroad Company



Soo Line Building  
Box 530  
Minneapolis, Minnesota 55440  
(612) 347-8310

GENERAL ACCOUNTING  
DEPARTMENT

November 29, 1990

Paul A. Aguiar  
Chief Auditor  
Interstate Commerce Commission  
Washington D.C., 20423

Dear Mr. Aguiar:

In response to your letter dated November 2, please find the revised 1989 R-1 schedules 330, 335, 415 and 755 enclosed.

If you have any questions, please contact me at (612) 347-8054.

Sincerely,

John Huber  
Manager, Corporate Accounting

DEC 03 1990

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT**  
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment cost, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	\$ 15,462			1
2		(3) Grading	39,622			2
3		(4) Other right-of-way expenditures	950			3
4		(5) Tunnels and subways	1,293			4
5		(6) Bridges, trestles, and culverts	102,324			5
6		(7) Elevated structures	-			6
7		(8) Ties	114,498			7
8		(9) Rail and other track material	228,641			8
9		(11) Ballast	132,447			9
10		(13) Fences, snowsheds, and signs	4,041			10
11		(16) Station and office buildings	11,397			11
12		(17) Roadway buildings	1,782			12
13		(18) Water stations	106			13
14		(19) Fuel stations	813			14
15		(20) Shops and enginehouses	9,389			15
16		(22) Storage warehouses	-			16
17		(23) Wharves and docks	1,689			17
18		(24) Coal and ore wharves	-			18
19		(25) TOFC/COFC terminals	5,290			19
20		(26) Communication systems	8,585			20
21		(27) Signals and interlockers	24,823			21
22		(29) Power plants	206			22
23		(31) Power-to-transmission systems	532			23
24		(35) Miscellaneous structures	360			24
25		(37) Roadway machines	24,058			25
26		(39) Public improvements - Construction	6,669			26
27		(44) Shop machinery	7,106			27
28		(45) Power-plant machinery	565			28
29		Other (specify and explain)	-			29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>742,648</b>			<b>30</b>
31		(52) Locomotives	83,215			31
32		(53) Freight-train cars	148,500			32
33		(54) Passenger-train cars	-			33
34		(55) Hi-bowl revenue equipment	491			34
35		(56) Floating equipment	-			35
36		(57) Work equipment	5,701			36
37		(58) Miscellaneous equipment	1,297			37
38		(59) Computer systems and word processing equipment	13,488			38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>252,692</b>			<b>39</b>
40		(76) Interest during construction	-			40
41		(80) Other elements of investment	(1,544)			41
42		(90) Construction in progress	6,511			42
43		<b>GRAND TOTAL</b>	<b>\$1,000,307</b>			<b>43</b>

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - CROSSTOWN  
(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		\$ -	\$ 2,291	\$ (2,291)	\$ 13,171	1
2		308	4,273	(3,965)	35,657	2
3		5	51	(46)	904	3
4		-	-	-	1,293	4
5		518	29,472	(28,954)	73,370	5
6		-	-	-	-	6
7		6,307	17,727	(11,420)	103,078	7
8		15,226	33,472	(18,246)	210,395	8
9		6,907	28,299	(21,392)	111,055	9
10		29	778	(749)	3,292	10
11		303	1,220	(917)	10,480	11
12		2	253	(251)	1,531	12
13		-	-	-	106	13
14		358	169	189	1,002	14
15		83	273	(190)	9,199	15
16		-	-	-	-	16
17		-	-	-	1,689	17
18		-	-	-	-	18
19		18	127	(109)	5,181	19
20		720	1,631	(911)	7,674	20
21		3,876	2,109	1,767	26,590	21
22		(1)	(1)	-	206	22
23		(14)	-	(14)	518	23
24		7	10	(3)	357	24
25		827	2,167	(1,340)	22,718	25
26		2,207	1,097	1,110	7,779	26
27		69	352	(283)	6,823	27
28		-	-	-	565	28
29		-	-	-	-	29
30		37,755	125,770	(88,015)	654,633	30
31		4,333	3,478	855	84,070	31
32		683	3,731	(3,048)	145,452	32
33		-	-	-	-	33
34		-	480	(480)	11	34
35		-	-	-	-	35
36		858	545	313	6,014	36
37		-	(718)	718	2,015	37
38		1,130	(905)	2,035	15,523	38
39		7,004	6,611	393	253,085	39
40		-	-	-	-	40
41		-	-	-	(1,544)	41
42		2,229	129	2,100	8,611	42
43		\$ 46,988	\$ 132,510	\$ (85,522)	\$ 914,785	43

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

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts. (See Schedule 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 amortization 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 expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$ 15,853	404		315		15,942	1
2		(4) Other, right-of-way expenditures	233	9		3		239	2
3		(5) Tunnels and subways	50	13		-		63	3
4		(6) Bridges, trestles, and culverts	11,226	1,590		2,511		10,305	4
5		(7) Elevated structures	-	-		-		-	5
6		(8) Ties	61,795	6,051		9,285		58,561	6
7		(9) Rail and other track material	53,392	7,501		2,315		58,578	7
8		(11) Ballast	13,810	3,599		8,481		8,928	8
9		(13) Fences, snow sheds, and signs	1,720	124		166		1,678	9
10		(16) Station and office buildings	1,410	268		190		1,488	10
11		(17) Roadway buildings	440	72		42		470	11
12		(18) Water stations	2	17		2		17	12
13		(19) Fuel stations	422	16		81		357	13
14		(20) Shops and enginehouses	3,095	179		160		3,114	14
15		(22) Storage warehouses	-	-		-		-	15
16		(23) Wharves and docks	349	56		-		405	16
17		(24) Coal and ore wharves	-	-		-		-	17
18		(25) TOPC/COFC terminals	943	164		86		1,021	18
19		(26) Communication systems	1,984	132		432		1,684	19
20		(27) Signals and interlockers	3,459	781		436		3,804	20
21		(29) Power plants	74	2		5		71	21
22		(31) Power-transmission systems	189	9		2		196	22
23		(35) Miscellaneous structures	128	8		2		134	23
24		(37) Roadway machines	8,062	1,313		2,104		7,271	24
25		(39) Public improvements—Construction	784	173		198		759	25
26		(44) Shop machinery*	1,456	205		172		1,489	26
27		(45) Power-plant machinery	106	16		-		122	27
28		All other road accounts	-	-		-		-	28
29		Amortization (Adjustments)	-	(31)	(24)	-		(55)	29
30		TOTAL ROAD	180,982	22,671	(24)	26,988		176,641	30
EQUIPMENT									
31	c	(32) Locomotives	44,477	2,791	-	2,730	567	43,971	31
32	.	(33) Freight-train cars	46,900	5,048	852	3,358	-	49,442	32
33	.	(34) Passenger-train cars	-	-	-	-	-	-	33
34	.	(35) Highway revenue equipment	58	2	-	50	-	10	34
35	.	(36) Floating equipment	-	-	-	-	-	-	35
36	.	(37) Work equipment	3,272	184	140	240	-	3,356	36
37	.	(38) Miscellaneous equipment	387	265	723	3	-	1,372	37
38		(39) Computer systems and word processing equipment	3,975	2,209	-	286	-	5,898	38
39	.	Amortization Adjustments	-	(11)	(17)	-	-	(28)	39
40		TOTAL EQUIPMENT	99,069	10,488	1,698	6,667	567	104,021	40
41		GRAND TOTAL	\$280,051	33,159	1,674	33,655	567	280,652	41

\*To be reported with equipment expenses rather than WAS expenses.

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

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

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	\$ 1,386	\$ 111	\$ 826		2
2		Diesel Locomotive-Road	11,588	1,578	276		3
3		Other Locomotive-Yard					4
4		Other Locomotive-Road					5
5	*	TOTAL	12,974	1,689	1,102		6
6		FREIGHT TRAIN CARS	7	2			7
		Box-Plain 40 Foot	452	428			8
7		Box-Plain 50 Foot and Longer	685	164	84		9
8		Box-Equipped	459	454	187		10
9		Gondola-Plain	227	49	49		11
10		Gondola-Equipped	6,148	2,222	136		12
11		Hopper-Covered	337	337	51		13
12		Hopper-Open Top-General Service					14
13		Hopper-Open Top-Special Service					15
14		Refrigerator-Mechanical	263	165			16
15		Refrigerator-Nonmechanical	1,089	26			17
16		Flat TOFC/COFC					18
17		Flat Multi-level	63	13			19
18		Flat-General Service	597	275	112		20
19		Flat-Other		6			21
20		All Other Freight Cars		99			22
21		Cabooses	148	170			23
22		Auto Racks		19			24
23		Miscellaneous Accessories	10,475	4,429	619		25
24	*	TOTAL FREIGHT TRAIN CARS					26
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					27
25		Refrigerated Trailers	2,383				28
26		Other Trailers					29
27		Refrigerated Containers					30
28		Other Containers					31
29		Bogies	58	2			32
30		Chassis					33
31		Other Highway Equipment (Freight)	2,441	2			34
32	*	TOTAL HIGHWAY EQUIPMENT					35
		FLOATING EQUIPMENT-REVENUE SERVICE					36
33		Marine Line-Haul					37
34		Local Marine					38
35	*	TOTAL FLOATING EQUIPMENT					39
		OTHER EQUIPMENT					40
36	*	Passenger and Other Revenue Equipment (Freight Portion)					41
37	*	Computer systems and word processing equip.		2,209			42
38	*	Machinery-Locomotives <sup>1</sup>	30	127			43
39	*	Machinery-Freight Cars <sup>2</sup>	145	37			44
40	*	Machinery-Other Equipment <sup>3</sup>	207	41			45
41	*	Work and Other Non-revenue Equipment	1,615	449			46
42		TOTAL OTHER EQUIPMENT	1,997	2,863			47
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	\$ 27,887	\$ 8,983	\$ 1,721		48

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

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

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

Note: Schedule 415 does not reflect amortization of \$(11) charged to depr. expense.

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Gross 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			\$ 2,290	\$ 4,710	\$ (879)	\$ 3,987	1
2		\$ 6,379	77,070		40,863		2
3							3
4							4
5		6,379	79,360	4,710	39,984	3,987	5
6			195		226		6
7		1,187	12,096	30	9,276	25	7
8		307	5,274	510	4,133	288	8
9		854	14,221	2,639	3,440	903	9
10			1,603	286	923	237	10
11		13,223	74,124	0	20,400		11
12		3,245	9,509	366	2,354	247	12
13							13
14							14
15			5,962		1,559		15
16			727		619		16
17							17
18		457	483		160		18
19			7,915	903	2,579	539	19
20		11	39		100		20
21			3,897		1,174		21
22		1,571	4,649		260		22
23			24				23
24		20,855	140,718	4,734	47,203	2,239	24
25							25
26		2,048					26
27							27
28							28
29							29
30		75	11		10		30
31							31
32		2,123	11		10		32
33							33
34							34
35							35
36							36
37		1,837	15,523		5,898		37
38			2,909		635		38
39			3,376		737		39
40			538		117		40
41		1,065	8,029		4,728		41
42		2,902	30,375		12,115		42
43		\$ 32,259	\$ 250,464	\$ 9,444	\$ 99,312	\$ 6,226	43

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
		<b>6. GROSS TON - MILES (thousands) (K)</b>			
98		6-01 Road Locomotives	2,683,139	XXXXX	98
		6-02 Freight Trains, Crs., Cnts., & Caboose	--	XXXXX	
99		6-020 Unit Trains	5,748,469	XXXXX	99
100		6-021 Way Trains	11,131,376	XXXXX	100
101		6-022 Through Trains	19,669,537	XXXXX	101
102		6-03 Passenger Trains, Crs., and Cnts.	--	XXXXX	102
103		6-04 Non-Revenue	--	XXXXX	103
104		6-05 TOTAL (lines 98-103)	39,232,521	XXXXX	104
		<b>7. TONS OF FREIGHT (thousands)</b>			
105		7-01 Revenue	51,658	XXXXX	105
106		7-02 Non-Revenue	441	XXXXX	106
107		7-03 TOTAL (lines 105,106)	52,099	XXXXX	107
		<b>8. TON-MILES OF FREIGHT (thousands) (L)</b>			
108		8-01 Revenue-Road Service	20,491,766	XXXXX	108
109		8-02 Revenue-Lake Transfer Service	--	XXXXX	109
110		8-03 TOTAL (lines 108,109)	20,491,766	XXXXX	110
111		8-04 Non-Revenue-Road Service	144,414	XXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	--	XXXXX	112
113		8-06 TOTAL (lines 111,112)	144,414	XXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110,113)	20,636,180	XXXXX	114
		<b>9. TRAIN HOURS (M)</b>			
115		9-01 Road Service	309,713	XXXXX	115
116		9-02 Train Switching	106,836	XXXXX	116
117		<b>10. TOTAL YARD-SWITCHING HOURS (M)</b>	332,522	XXXXX	117
		<b>11. TRAIN-MILES WORK TRAINS (O)</b>			
118		11-01 Locomotives	25,014	XXXXX	118
119		11-02 Motorcars	--	XXXXX	119
		<b>12. NUMBER OF LOADED FREIGHT CARS (P)</b>			
120		12-01 Unit Trains	126,912	XXXXX	120
121		12-02 Way Trains	799,362	XXXXX	121
122		12-03 Through Trains	1,487,858	XXXXX	122
123		<b>13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (Q)</b>	258,994	XXXXX	123
124		<b>14. MULTI-LEVEL CARS - No. of Motor Vehicles Loaded and Unloaded (Q)</b>	282,174	XXXXX	124
125		<b>15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)</b>	--	XXXXX	125
		<b>16. REVENUE TONS - MARINE TERMINALS (S)</b>			
126		16-01 Marine Terminals-Coal	--	XXXXX	126
127		16-02 Marine Terminals-Ore	--	XXXXX	127
128		16-03 Marine Terminals-Other	--	XXXXX	128
129		16-04 TOTAL (lines 126-128)	--	XXXXX	129
		<b>17. NUMBER OF FOREIGN PER DIEM CARS ON LINE (T)</b>			
130		17-01 Serviceable	5,111	XXXXX	130
131		17-02 Unserviceable	152	XXXXX	131
132		17-03 Surplus	--	XXXXX	132
133		17-04 TOTAL (lines 130-132)	5,263	XXXXX	133

## 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 column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS

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

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	\$ 15,462			1
2		(3) Grading	39,622			2
3		(4) Other right-of-way expenditures	950			3
4		(5) Tunnels and subways	1,293			4
5		(6) Bridges, trestles, and culverts	102,324			5
6		(7) Elevated structures	-			6
7		(8) Ties	114,498			7
8		(9) Rail and other track material	228,641			8
9		(11) Ballast	132,447			9
10		(13) Fences, snowsheds, and signs	4,041			10
11		(16) Station and office buildings	11,397			11
12		(17) Roadway buildings	1,782			12
13		(18) Water stations	106			13
14		(19) Fuel stations	813			14
15		(20) Shops and enginehouses	9,389			15
16		(22) Storage warehouses	-			16
17		(23) Wharves and docks	1,689			17
18		(24) Coal and ore wharves	-			18
19		(25) TOFC/COFC terminals	5,290			19
20		(26) Communication systems	8,585			20
21		(27) Signals and interlockers	24,823			21
22		(29) Power plants	206			22
23		(31) Power-transmission systems	532			23
24		(35) Miscellaneous structures	360			24
25		(37) Roadway machines	24,058			25
26		(39) Public improvements - Construction	6,669			26
27		(44) Shop machinery	7,106			27
28		(45) Power-plant machinery	565			28
29		Other (specify and explain)	-			29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>742,648</b>			<b>30</b>
31		(52) Locomotives	83,215			31
32		(53) Freight-train cars	148,500			32
33		(54) Passenger-train cars	-			33
34		(55) Highway revenue equipment	491			34
35		(56) Floating equipment	-			35
36		(57) Work equipment	5,701			36
37		(58) Miscellaneous equipment	1,297			37
38		(59) Computer systems and word processing equipment	13,488			38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>252,692</b>			<b>39</b>
40		(76) Interest during construction	-			40
41		(80) Other elements of investment	(1,544)			41
42		(89) Construction in progress	6,511			42
43		<b>GRAND TOTAL</b>	<b>\$1,000,307</b>			<b>43</b>

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT -- Continued**  
(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		\$ -	\$ 2,291	\$ (2,291)	\$ 13,171	1
2		308	4,273	(3,965)	35,657	2
3		5	51	(46)	904	3
4		-	-	-	1,293	4
5		518	29,472	(28,954)	73,370	5
6		-	-	-	-	6
7		6,307	17,727	(11,420)	103,078	7
8		15,226	33,472	(18,246)	210,395	8
9		6,907	28,299	(21,392)	111,055	9
10		29	778	(749)	3,292	10
11		303	1,220	(917)	10,480	11
12		2	253	(251)	1,531	12
13		-	-	-	106	13
14		358	169	189	1,002	14
15		83	273	(190)	9,199	15
16		-	-	-	-	16
17		-	-	-	1,689	17
18		-	-	-	-	18
19		18	127	(109)	5,181	19
20		720	1,631	(911)	7,674	20
21		3,876	2,109	1,767	26,590	21
22		(1)	(1)	-	206	22
23		(14)	-	(14)	518	23
24		7	10	(3)	357	24
25		827	2,167	(1,340)	22,718	25
26		2,207	1,097	1,110	7,779	26
27		69	352	(283)	6,823	27
28		-	-	-	565	28
29		-	-	-	-	29
30		37,755	125,770	(88,015)	654,633	30
31		4,333	3,478	855	84,070	31
32		683	3,731	(3,048)	145,452	32
33		-	-	-	-	33
34		-	-	-	491	34
35		-	-	-	-	35
36		858	545	313	6,014	36
37		-	(718)	718	2,015	37
38		1,130	(905)	2,035	15,523	38
39		7,004	6,131	873	253,565	39
40		-	-	-	-	40
41		-	-	-	(1,544)	41
42		2,229	129	2,100	8,611	42
43		\$ 46,988	\$ 132,030	\$ (85,042)	\$ 915,265	43

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

(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g) data applicable to Lessor property, when the rent therefor is included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

5. Disclosures in the respective sections of this schedule may be omitted if either total road leased from 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)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	\$ 39,622	\$ 39,836	1.04				1
2	(4) Other, right-of-way expenditures	950	954	.95				2
3	(5) Tunnels and subways	1,293	1,293	1.01				3
4	(6) Bridges, trestles, and culverts	102,324	102,502	1.55				4
5	(7) Elevated structures	-	-	-				5
6	(8) Ties	114,498	118,363	5.18				6
7	(9) Rail and other track material	228,641	240,572	3.30				7
8	(11) Ballast	132,447	133,263	2.70				8
9	(13) Fences, snow sheds, and signs	4,041	4,060	3.04				9
10	(16) Station and office buildings	11,397	10,718	2.56				10
11	(17) Roadway buildings	1,782	1,728	4.01				11
12	(18) Water stations	106	106	16.57				12
13	(19) Fuel stations	813	1,124	3.13				13
14	(20) Shops and enginehouses	9,389	9,403	1.77				14
15	(22) Storage warehouses	-	-	-				15
16	(23) Wharves and docks	1,689	1,689	3.30				16
17	(24) Coal and ore wharves	-	-	-				17
18	(25) TOFC/COPC terminals	5,290	5,202	3.07				18
19	(26) Communication systems	8,585	8,962	1.52				19
20	(27) Signals and interlockers	24,823	28,026	2.96				20
21	(29) Power plants	206	206	1.06				21
22	(31) Power-transmission systems	532	518	1.70				22
23	(35) Miscellaneous structures	360	367	2.17				23
24	(37) Roadway machines	24,058	23,251	5.43				24
25	(39) Public improvements—Construction	6,669	8,697	2.27				25
26	(44) Shop machinery	7,106	7,068	2.89				26
27	(45) Power-plant machinery	565	565	2.86				27
28	All other road accounts	-	-	-				28
29	Amortization (other than defense projects)	-	-	-				29
30	TOTAL ROAD	727,186	748,473	3.10				30
	EQUIPMENT							
31	(52) Locomotives	83,215	79,824	3.14				31
32	(53) Freight-train cars	148,500	146,824	3.31				32
33	(54) Passenger-train cars	-	-	-				33
34	(55) Highway revenue equipment	491	491	.31				34
35	(56) Floating equipment	-	-	-				35
36	(57) Work equipment	5,701	6,231	2.99				36
37	(58) Miscellaneous equipment	1,297	2,016	13.18				37
38	(59) Computer systems and word processing equipment	13,488	15,705	14.74				38
39	TOTAL EQUIPMENT	252,692	251,091	4.04				39
40	GRAND TOTAL	\$979,878	\$999,564	NA			NA	40

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

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts. (See Schedule 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 amortization 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 expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$ 15,853	404		315		15,942	1
2		(4) Other, right-of-way expenditures	233	9		3		239	2
3		(5) Tunnels and subways	50	13		-		63	3
4		(6) Bridges, trestles, and culverts	11,226	1,590		2,511		10,305	4
5		(7) Elevated structures	-	-		-		-	5
6		(8) Ties	61,795	6,051		9,285		58,561	6
7		(9) Rail and other track material	53,392	7,501		2,315		58,578	7
8		(11) Ballast	13,810	3,599		8,481		8,928	8
9		(13) Fences, snow sheds, and signs	1,720	124		166		1,678	9
10		(16) Station and office buildings	1,410	268		190		1,488	10
11		(17) Roadway buildings	440	72		42		470	11
12		(18) Water stations	2	17		2		17	12
13		(19) Fuel stations	422	16		81		357	13
14		(20) Shops and enginehouses	3,095	179		160		3,114	14
15		(22) Storage warehouses	-	-		-		-	15
16		(23) Wharves and docks	349	56		-		405	16
17		(24) Coal and ore wharves	-	-		-		-	17
18		(25) TOFC/COFC terminals	943	164		86		1,021	18
19		(26) Communication systems	1,984	132		432		1,684	19
20		(27) Signals and interlockers	3,459	781		436		3,804	20
21		(29) Power plants	74	2		5		71	21
22		(31) Power-transmission systems	189	9		2		196	22
23		(35) Miscellaneous structures	128	8		2		134	23
24		(37) Roadway machines	8,062	1,313		2,104		7,271	24
25		(39) Public improvements—Construction	784	173		198		759	25
26		(44) Shop machinery*	1,456	205		172		1,489	26
27		(45) Power-plant machinery	106	16		-		122	27
28		All other road accounts	-	-		-		-	28
29		Amortization (Adjustments)	-	(31)	(24)	-		(55)	29
30		TOTAL ROAD	180,982	22,671	(24)	26,988		176,641	30
EQUIPMENT									
31		(52) Locomotives	44,477	2,791	-	2,730	567	43,971	31
32		(53) Freight-train cars	46,900	5,048	852	3,358	-	49,442	32
33		(54) Passenger-train cars	-	-	-	-	-	-	33
34		(55) Highway revenue equipment	58	2	-	-	-	60	34
35		(56) Floating equipment	-	-	-	-	-	-	35
36		(57) Work equipment	3,272	184	140	240	-	3,356	36
37		(58) Miscellaneous equipment	387	265	723	3	-	1,372	37
38		(59) Computer systems and word processing equipment	3,975	2,209	-	286	-	5,898	38
39		Amortization Adjustments	-	(11)	(17)	-	-	(28)	39
40		TOTAL EQUIPMENT	99,069	10,488	1,698	6,617	567	104,071	40
41		GRAND TOTAL	\$280,051	33,159	1,674	33,605	567	280,712	41

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

**339. ACCRUED LIABILITY—LEASED PROPERTY**  
(Dollars in Thousands)

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		<b>TOTAL EQUIPMENT</b>							40
41		<b>GRAND TOTAL</b>	None					None	41

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

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

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 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 Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

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

4. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading			%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings	Total road and equipment leased to others is less than 5% of total owned.			10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>	\$3,174	\$2,874		41

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

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

Figures have been incorporated on Schedule 335 per ICC instructions.

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 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 total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit. However, Line 39, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	<b>TOTAL ROAD</b>				29
	<b>EQUIPMENT</b>				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	(59) Computer systems and word processing equipment				37
38	<b>TOTAL EQUIPMENT</b>				38
39	<b>GRAND TOTAL</b>	-None-	-None-		39

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

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others; the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).

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

4. Details in the respective sections of this schedule may be omitted if either total road leased 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/ Cross No. 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, and culverts							4
5	(7) Elevated structures							5
6	(8) Ties							6
7	(9) Rail and other track material							7
8	(11) Ballast							8
9	(13) Fences, snow sheds, and signs							9
10	(16) Station and office buildings							10
11	(17) Roadway buildings							11
12	(18) Water stations							12
13	(19) Fuel stations							13
14	(20) Shops and enginehouses							14
15	(22) Storage warehouses							15
16	(23) Wharves and docks							16
17	(24) Coal and ore wharves							17
18	(25) TOFC COFC terminals							18
19	(26) Communication systems							19
20	(27) Signals and interlockers							20
21	(29) Power plants							21
22	(31) Power-transmission systems							22
23	(35) Miscellaneous structures							23
24	(37) Roadway machines							24
25	(39) Public improvements—Construction							25
26	(44) Shop machinery*							26
27	(45) Power-plant machinery							27
28	All other road accounts							28
29	<b>TOTAL ROAD</b>							29
	<b>EQUIPMENT</b>							
30	(52) Locomotives							30
31	(53) Freight-train cars							31
32	(54) Passenger-train cars							32
33	(55) Highway revenue equipment							33
34	(56) Floating equipment							34
35	(57) Work equipment							35
36	(58) Miscellaneous equipment							36
37	(59) Computer systems and word processing equipment							37
38	<b>TOTAL EQUIPMENT</b>							38
39	<b>GRAND TOTAL</b>							39

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

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

(Dollars in Thousands)

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

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

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

4. In column (c), line-haul carriers report the miles of road used in line-haul service. 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 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

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

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1	R	Soo Line Railroad Company	4,200	915,265	280,917	1
2						2
3		Notes:				3
4		Line 1: Amount shown represents the following:				4
5		Account 731		912,391	280,536	5
6						6
7						7
8		Account 732				8
9		- Equipment leased from various railway				9
10		equipment leasing companies		1,700	301	10
11		- Property leased from CP Rail		39	27	11
12		- Property leased from K&IT RR Louisville		6	-	12
13		- Property leased from Rosewood Mgt. Co.-Mpls.		892	53	13
14		- Roadway machines leased from various				14
15		leasing companies		27	-	15
16		- Property leased from Amtrak-Chicago		210	-	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	4,200	915,265	280,917	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 reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (prop- erty companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	\$ 13,171				1
2		(3) Grading	35,657				2
3		(4) Other, right-of-way expenditures	904				3
4		(5) Tunnels and subways	1,293				4
5		(6) Bridges, trestles, and culverts	73,370				5
6		(7) Elevated structures	-				6
7		(8) Ties	103,078				7
8		(9) Rail and other track material	210,395				8
9		(11) Ballast	111,055				9
10		(13) Fences, snow sheds, and signs	3,292				10
11		(16) Station and office buildings	10,480				11
12		(17) Roadway buildings	1,531				12
13		(18) Water stations	106				13
14		(19) Fuel stations	1,002				14
15		(20) Shops and enginehouses	9,199				15
16		(22) Storage warehouses	-				16
17		(23) Wharves and docks	1,689				17
18		(24) Coal and ore wharves	-				18
19		(25) TOFC/COFC terminals	5,181				19
20		(26) Communication systems	7,674				20
21		(27) Signals and interlockers	26,590				21
22		(29) Power plants	206				22
23		(31) Power-transmission systems	518				23
24		(35) Miscellaneous structures	357				24
25		(37) Roadway machines	22,718				25
26		(39) Public improvements—Construction	7,779				26
27		(44) Shop machinery	6,823				27
28		(45) Power-plant machinery	565				28
29		Leased property capitalized rentals (explain)	-				29
30		Other (specify and explain)	-				30
31		<b>TOTAL ROAD</b>	<b>654,633</b>				31
32		(52) Locomotives	84,070				32
33		(53) Freight-train cars	145,452				33
34		(54) Passenger-train cars	-				34
35		(55) Highway revenue equipment	491				35
36		(56) Floating equipment	-				36
37		(57) Work equipment	6,014				37
38		(58) Miscellaneous equipment	2,015				38
39		(59) Computer systems and word processing equipment	15,523				39
40		<b>TOTAL EQUIPMENT</b>	<b>253,565</b>				40
41		(76) Interest during construction	-				41
42		(80) Other elements of investment	(1,544)				42
43		(90) Construction work in progress	8,611				43
44		<b>GRAND TOTAL</b>	<b>\$ 915,265</b>				44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 136 thru 138 column (f)	=	Line 29 column (b)
Lines 118 thru 123, and 130 thru 135 column (f)	=	Line 29, column (c)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))		Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))		Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))		Lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)
		Schedule 210
Schedule 450		
Line 4 column b	=	Line 47 column b

1989  
SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

SoC 1989

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (G)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTH (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
	WAYS AND STRUCTURE:								
	ADMINISTRATIVE								
1	TRACK	1,866	27	98	133	2,124		2,124	1
2	BRIDGE AND BUILDING	684	16	58	42	800		800	2
3	SIGNAL	1,013	23	90	68	1,194		1,194	3
4	COMMUNICATION	616	14	55	45	730		730	4
5	OTHER	513	10	53	35	613		613	5
	REPAIR AND MAINTENANCE								
6	ROADWAY - RUNNING	2,314	77	346	458	3,195		3,195	6
7	ROADWAY - SWITCHING	322	3	43	-	368		368	7
8	TUNNELS & SUBWAYS - RUNNING	15	4	1	-	20		20	8
9	TUNNELS & SUBWAYS - SWITCHING	-	-	-	-	-		-	9
10	BRIDGES & CULVERTS - RUNNING	1,132	544 (	7)	164	1,833		1,833	10
11	BRIDGES & CULVERTS - SWITCHING	76	-	1	-	77		77	11
12	TIES - RUNNING	804	570 (	95)	-	1,279		1,279	12
13	TIES - SWITCHING	315	177	20	-	512		512	13
14	RAIL & OTH - RUNNING	5,021	1,054 (	558)	272	5,789		5,789	14
15	RAIL & OTH - SWITCHING	1,111	681 (	5)	-	1,787		1,787	15
16	BALLAST - RUNNING	1,563	302 (	85)	-	1,780		1,780	16
17	BALLAST - SWITCHING	161	-	-	-	161		161	17
18	ROAD PROPERTY DAMAGED - RUNNING	972	379	33	-	1,384		1,384	18
19	ROAD PROPERTY DAMAGED - SWITCHING	820	23	1	-	844		844	19
20	ROAD PROPERTY DAMAGED - OTHER	31	6	6	-	43		43	20
21	SIGNALS - INTERLOCKERS - RUNNING	2,934	1,421 (	1,089)	349	3,615		3,615	21
22	SIGNALS - INTERLOCKERS - SWITCHING	-	-	-	-	-		-	22
23	COMMUNICATIONS SYSTEMS	1,552	539 (	14)	148	2,225		2,225	23
24	POWER SYSTEMS	48	18	95	-	161		161	24
25	HIGHWAY GRADE CROSSING - RUNNING	468	183 (	7)	-	644		644	25
26	HIGHWAY GRADE CROSSING - SWITCHING	2	- (	9)	-	7)	(	7)	26
27	STATION & OFFICE BUILDINGS	592	185	29	14	820		820	27
28	SHOP BUILDINGS - LOCOMOTIVES	141	99	123	-	363		363	28
29	SHOP BUILDINGS - FREIGHT CARS	42	8	27	-	77		77	29
30	SHOP BUILDINGS - OTHER EQUIPMENT	346	78	92	-	516		516	30

1989  
SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

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LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (G)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
101	LOCOMOTIVE SERVICING FACILITIES	15 (	26)	70	-	59		59	101
102	MISCELLANEOUS BUILDING & STRUCTURE	100	88	8	-	196		196	102
103	COAL TERMINALS	-	-	-	-	-		-	103
104	ORE TERMINALS	-	-	-	-	-		-	104
105	OTHER MARINE TERMINALS	2	-	-	-	2		2	105
106	TOPC/COPC - TERMINALS	5	82	830	-	917		917	106
107	MOTOR VEHICLE LANDING & DISTRIBUTION FACILITY	-	-	-	-	-		-	107
108	FACILITIES FOR OTHER SPECIAL SERVICE OPERATIONS	-	-	-	-	-		-	108
109	ROADWAY MACHINES	844	1,205	523	-	2,572		2,572	109
110	SMALL TOOLS AND SUPPLIES	25	1,795 (	14)	-	1,806		1,806	110
111	SNOW REMOVAL	805	178	90	-	1,073		1,073	111
112	FRINGE BENEFITS - RUNNING	-	-	-	9,832	9,832		9,832	112
113	FRINGE BENEFITS - SWITCHING	-	-	-	1,680	1,680		1,680	113
114	FRINGE BENEFITS - OTHER	-	-	-	5,538	5,538		5,538	114
115	CASUALTIES & INSURANCE - RUNNING	-	-	-	5,166	5,166		5,166	115
116	CASUALTIES & INSURANCE - SWITCHING	-	-	-	178	178		178	116
117	CASUALTIES & INSURANCE - OTHER	-	-	-	412	412		412	117
118	LEASE RENTALS - DEBIT - RUNNING	-	-	767	-	767		767	118
119	LEASE RENTALS - DEBIT - SWITCHING	-	-	15	-	15		15	119
120	LEASE RENTALS - DEBIT - OTHER	-	-	3,174	-	3,174		3,174	120
121	LEASE RENTAL - (CREDIT) - RUNNING	-	-	-	-	-		-	121
122	LEASE RENTAL - (CREDIT) - SWITCHING	-	-	-	-	-		-	122
123	LEASE RENTAL - (CREDIT) - OTHER	-	-	-	-	-		-	123
124	JOINT FACILITY RENT - DEBIT - RUNNING	-	-	4,392	-	4,392		4,392	124
125	JOINT FACILITY RENT - DEBIT - SWITCHING	-	-	931	-	931		931	125
126	JOINT FACILITY RENT - DEBIT - OTHER	-	-	-	-	-		-	126
127	JOINT FACILITY RENT - (CREDIT) - RUNNING	-	- (	511)	- (	511)	(	511)	127
128	JOINT FACILITY RENT - (CREDIT) - SWITCHING	-	- (	1)	- (	1)	(	1)	128
129	JOINT FACILITY RENT - (CREDIT) - OTHER	-	- (	1)	- (	1)	(	1)	129
130	OTHER RENTS - DEBIT - RUNNING	-	-	54	-	54		54	130
131	OTHER RENTS - DEBIT - SWITCHING	-	-	-	-	-		-	131
132	OTHER RENTS - DEBIT - OTHER	-	-	23	-	23		23	132
133	OTHER RENTS - (CREDIT) - RUNNING	-	-	-	-	-		-	133

Soo 1989

1989  
SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

SoC 1989

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (C)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
134	OTHER RENTS - [CREDIT] - SWITCHING	-	-	-	-	-			134
135	OTHER RENTS - [CREDIT] - OTHER	-	-	-	-	-			135
136	DEPRECIATION - RUNNING	-	-	-	33,977	33,977		33,977	136
137	DEPRECIATION - SWITCHING	-	-	-	458	458		458	137
138	DEPRECIATION - OTHER	-	-	-	2,753	2,753		2,753	138
139	JOINT FACILITY - DEBIT - RUNNING	-	-	8,395	-	8,395		8,395	139
140	JOINT FACILITY - DEBIT - SWITCHING	-	-	1,453	-	1,453		1,453	140
141	JOINT FACILITY - DEBIT - OTHER	-	-	95	-	95		95	141
142	JOINT FACILITY - [CREDIT] - RUNNING	-	-	( 5,322)	-	( 5,322)	(	( 5,322)	142
143	JOINT FACILITY - [CREDIT] - SWITCHING	-	-	( 45)	-	( 45)	(	( 45)	143
144	JOINT FACILITY - [CREDIT] - OTHER	-	-	( 3)	-	( 3)	(	( 3)	144
145	DISMANTLING RETIRED ROAD PROPERTY - RUNNING	23	-	1	-	24		24	145
146	DISMANTLING RETIRED ROAD PROPERTY - SWITCHING	10	-	-	-	10		10	146
147	DISMANTLING RETIRED ROAD PROPERTY - OTHER	20	( 5)	7	-	22		22	147
148	OTHER - RUNNING	863	196	( 18)	( 3,357)	( 2,316)	(	( 2,316)	148
149	OTHER - SWITCHING	-	-	6	-	6		6	149
150	OTHER - OTHER	6	-	-	( 260)	( 254)	(	( 254)	150
151	TOTAL WAY AND STRUCTURE	28,190	9,954	14,221	58,109	110,474		110,474	151
EQUIPMENT:									
LOCOMOTIVES									
201	ADMINISTRATIVE	1,144	40	23	33	1,240		1,240	201
202	REPAIR AND MAINTENANCE	6,301	4,916	2,438	6	13,661		13,661	202
203	MACHINERY REPAIR	6	8	16	-	30		30	203
204	EQUIPMENT DAMAGED	63	( 276)	9	-	( 204)	(	( 204)	204
205	FRINGE BENEFITS	-	-	-	3,626	3,626		3,626	205
206	OTHER CASUALTIES & INSURANCE	-	-	-	2,309	2,309		2,309	206
207	LEASE RENTALS - DEBIT	-	-	6,529	-	6,529		6,529	207
208	LEASE RENTALS - [CREDIT]	-	-	( 1)	-	( 1)	(	( 1)	208
209	JOINT FACILITY RENT - DEBIT	-	-	-	-	-		-	209
210	JOINT FACILITY RENT - [CREDIT]	-	-	( 1)	-	( 1)	(	( 1)	210
211	OTHER RENTS - DEBIT	-	-	( 11)	-	( 11)	(	( 11)	211
212	OTHER RENTS - [CREDIT]	-	-	( 138)	-	( 138)	(	( 138)	212
213	DEPRECIATION	-	-	-	2,918	2,918		2,918	213
214	JOINT FACILITY - DEBIT	-	-	813	-	813		813	214
215	JOINT FACILITY - [CREDIT]	-	-	( 7)	-	( 7)	(	( 7)	215
216	REPAIRS BILLED TO OTHERS - [CREDIT]	-	-	( 687)	-	( 687)	(	( 687)	216

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SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

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LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (G)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
217	DISMANTLING RETIRED PROPERTY	-	-	-	-	-			217
218	OTHER	60	251	-	104	415		415	218
219	TOTAL LOCOMOTIVE	7,574	4,939	8,983	8,996	30,492		30,492	219
FREIGHT CARS									
220	ADMINISTRATIVE	564	34	26	42	666		666	220
221	REPAIR & MAINTENANCE	5,572	8,556	10,637	34	24,799		24,799	221
222	MACHINERY REPAIR	2	20	123	-	145		145	222
223	EQUIPMENT DAMAGED	307	(146)	1,395	-	1,556		1,556	223
224	FRINGE BENEFIT	-	-	-	3,239	3,239		3,239	224
225	OTHER CASUALTIES & INSURANCE	-	-	-	5,287	5,287		5,287	225
226	LEASE RENTALS - DEBIT	-	-	22,803	-	22,803		22,803	226
227	LEASE RENTALS - (CREDIT)	-	-	(2,028)	-	(2,028)	(	(2,028)	227
228	JOINT FACILITY RENT - DEBIT	-	-	-	-	-		-	228
229	JOINT FACILITY RENT - (CREDIT)	-	-	-	-	-		-	229
230	OTHER RENTS - DEBIT	-	-	61,347	-	61,347		61,347	230
231	OTHER RENTS - (CREDIT)	-	-	(22,777)	-	(22,777)	(	(22,777)	231
232	DEPRECIATION	-	-	-	5,085	5,085		5,085	232
233	JOINT FACILITY - DEBIT	-	-	5	-	5		5	233
234	JOINT FACILITY - (CREDIT)	-	-	-	-	-		-	234
235	REPAIRS BILLED TO OTHERS - (CREDIT)	-	-	(14,324)	-	(14,324)	(	(14,324)	235
236	DISMANTLING RETIRED PROPERTY	31	-	-	-	31		31	236
237	OTHER	277	10	-	-	287		287	237
238	TOTAL FREIGHT CARS	6,753	8,474	57,287	13,687	86,201		86,201	238
OTHER EQUIPMENT									
301	ADMINISTRATIVE	34	3	1	3	41		41	301
302	REPAIR AND MAINTENANCE	-	-	-	-	-		-	302
303	TRUCKS, TRAILERS, CONTAINERS	58	-	2,383	-	2,441		2,441	303
304	FLOATING EQUIPMENT - REVENUE SERVICE	-	-	-	-	-		-	304
305	PASSENGER & OTHER REVENUE SERVICE	-	-	-	-	-		-	305
306	COMPUTERS & DATA PROCESSING SYSTEMS	-	-	-	-	-		-	306
307	MACHINERY	92	81	34	-	207		207	307
308	WORK & OTHER NON-REVENUE EQUIPMENT	258	208	1,149	-	1,615		1,615	308
309	EQUIPMENT DAMAGED	-	-	1,475	-	1,475		1,475	309
310	FRINGE BENEFITS	-	-	-	227	227		227	310
311	OTHER CASUALTIES & INSURANCE	-	-	-	77	77		77	311
312	LEASE RENTALS - DEBIT	-	-	5,025	-	5,025		5,025	312
313	LEASE RENTALS - (CREDIT)	-	-	-	-	-		-	313

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SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

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LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (G)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
313	JOINT FACILITY RENT - DEBIT	-	-	-	-	-			313
314	JOINT FACILITY RENT - (CREDIT)	-	-	24	-	24		24	314
315	OTHER RENTS - DEBIT	-	-	2,439	-	2,439		2,439	315
316	OTHER RENTS - (CREDIT)	-	-	( 1,907)	(	( 1,907)	(	( 1,907)	316
317	DEPRECIATION	-	-	-	2,690	2,690		2,690	317
318	JOINT FACILITY - DEBIT	-	-	255	-	255		255	318
319	JOINT FACILITY - (CREDIT)	-	-	( 372)	(	( 372)	(	( 372)	319
320	REPAIRS BILLED TO OTHERS - (CREDIT)	-	-	( 79)	(	( 79)	(	( 79)	320
321	DISMANTLING RETIRED PROPERTY	6	-	-	-	6		6	321
322	OTHER	18	2	-	( 420)	( 400)	(	( 400)	322
323	TOTAL OTHER EQUIPMENT	466	294	10,427	2,577	13,764		13,764	323
324	TOTAL EQUIPMENT	14,793	13,707	76,697	25,260	130,457		130,457	324
TRANSPORTATION:									
TRAIN OPERATIONS									
401	ADMINISTRATION	12	-	-	-	12		12	401
402	ENGINE CREWS	14,024	-	1,448	487	15,959		15,959	402
403	TRAIN CREWS	26,832	106	2,220	828	29,986		29,986	403
404	DISPATCHING TRAINS	3,198	1	57	( 45)	3,211		3,211	404
405	OPERATING SIGNALS & INTERLOCKERS	415	36	408	( 45)	814		814	405
406	OPERATING DRAWBRIDGES	185	-	11	-	196		196	406
407	HIGHWAY CROSSING PROTECTION	111	1	( 28)	-	85		85	407
408	TRAIN INSPECTION & LUBRICATION	4,133	30	586	( 303)	4,446		4,446	408
409	LOCOMOTIVE FUEL	372	27,855	3	-	28,230		28,230	409
410	ELECTRIC POWER PURCHASED OR PRODUCED	-	-	-	-	-		-	410
411	SERVICING LOCOMOTIVES	2,236	975	67	( 16)	3,262		3,262	411
412	FREIGHT LOST OR DAMAGED-SOLELY RELATED	-	-	-	788	788		788	412
413	CLEARING WRECKS	280	31	2,841	( 68)	3,084		3,084	413
414	FRINGE BENEFITS	-	-	-	20,413	20,413		20,413	414
415	OTHER CASUALTIES & INSURANCE	-	-	-	19,852	19,852		19,852	415
416	JOINT FACILITY - DEBIT	-	-	8,251	-	8,251		8,251	416
417	JOINT FACILITY - (CREDIT)	-	-	( 2,285)	(	( 2,285)	(	( 2,285)	417
418	OTHER	2,041	111	586	157	2,895		2,895	418
419	TOTAL TRAIN OPERATIONS	53,839	29,146	14,194	42,020	139,199		139,199	419
YARD OPERATIONS									
420	ADMINISTRATION	7	-	-	-	7		7	420
421	SWITCH CREWS	24,976	-	-	225	25,201		25,201	421

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SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					PASSENGER (G)	TOTAL (H)	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)			
422	CONTROLLING OPERATIONS	213	-	145	-	358		358	422
423	YARD AND TERMINAL CLERICAL	11,150	133	925	24	12,240		12,240	423
424	OPERATING SWITCHES	27	-	-	-	27		27	424
425	LOCOMOTIVE FUEL	38	3,338	-	-	3,376		3,376	425
426	ELECTRIC POWER PURCHASED OR PRODUCED	-	-	-	-	-		-	426
427	SERVICING LOCOMOTIVES	899	236	15	-	1,150		1,150	427
428	FREIGHT LOST OR DAMAGED	-	-	-	13	13		13	428
429	CLEARING WRECKS	104	3	195	(141)	161		161	429
430	FRINGE BENEFITS	-	-	-	14,407	14,407		14,407	430
431	OTHER CASUALTIES & INSURANCE	-	-	-	1,794	1,794		1,794	431
432	JOINT FACILITY - DEBIT	-	-	553	-	553		553	432
433	JOINT FACILITY - (CREDIT)	-	-	14	-	14		14	433
434	OTHER	132	2	158	(45)	247		247	434
435	TOTAL YARD OPERATIONS	37,554	3,712	2,005	16,277	59,548		59,548	435
TRAIN AND YARD OPERATIONS COMMON									
501	CLEANING CAR INTERIORS	1	-	7	-	8		8	501
502	ADJUSTING & TRANSFERRING LOADS	15	1	551	-	567		567	502
503	CAR LOADING DEVICES & GRAIN DOORS	-	-	-	-	-		-	503
504	FREIGHT LOST & DAMAGED - ALL OTHER	-	-	-	1,374	1,374		1,374	504
505	FRINGE BENEFITS	-	-	-	7	7		7	505
506	TOTAL TRAIN & YARD OPERATIONS COMMON	16	1	558	1,381	1,956		1,956	506
SPECIALIZED SERVICE OPERATIONS									
507	ADMINISTRATION	1,208	58	219	74	1,559		1,559	507
508	PICKUP & DELIVERY AND MARINE LINE HAUL	-	-	-	-	-		-	508
509	LOADING & UNLOADING & LOCAL MARINE	157	51	3,747	-	3,955		3,955	509
510	PROTECTIVE SERVICES	12	37	177	(145)	81		81	510
511	FREIGHT LOST OR DAMAGED - WHOLELY RELATED	-	-	-	129	129		129	511
512	FRINGE BENEFITS	-	-	-	478	478		478	512
513	CASUALTIES & INSURANCE	-	-	-	215	215		215	513
514	JOINT FACILITY - DEBIT	-	-	-	-	-		-	514
515	JOINT FACILITY - (CREDIT)	-	-	-	-	-		-	515
516	OTHER	-	1	-	-	1		1	516
517	TOTAL SPECIAL SERVICES OPERATIONS	1,377	147	4,143	751	6,418		6,418	517

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SCHEDULE 410 - RAILWAY OPERATING EXPENSES  
(Dollars in Thousands)

SoC 1989

		FREIGHT							
LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)	TOTAL (H)	LINE NO.
ADMINISTRATIVE SUPPORT OPERATIONS									
518	ADMINISTRATION	5,522	275	1,561	388	7,746		7,746	518
519	EMPLOYEES PERFORMING CLERICAL FUNCTIONS	4,075	698	1,079	( 134)	5,718		5,718	519
520	COMMUNICATION SYSTEMS OPERATION	( 3)	10	38	( 2)	43		43	520
521	LOSS & DAMAGE CLAIMS PROCESSING	238	3	-	9	250		250	521
522	FRINGE BENEFITS	-	-	-	4,312	4,312		4,312	522
523	CASUALTIES & INSURANCE	-	-	-	120	120		120	523
524	JOINT FACILITY - DEBIT	-	-	( 8)	-	( 8)	(	( 8)	524
525	JOINT FACILITY - [CREDIT]	-	-	-	-	-		-	525
526	OTHER	348	28	406	17	799		799	526
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	10,180	1,014	3,076	4,710	18,980		18,980	527
528	TOTAL TRANSPORTATION	102,966	34,020	23,976	65,139	226,101		226,101	528
GENERAL AND ADMINISTRATIVE									
601	OFFICERS - GENERAL ADMINISTRATIVE	1,559	134	3,413	1,226	6,332		6,332	601
602	ACCTING, AUDITING, AND FINANCE	6,438	129	1,083	( 64)	7,586		7,586	602
603	MANAGEMENT SERVICES AND DATA PROCESSING	2,475	153	8,518	( 13)	11,133		11,133	603
604	MARKETING	2,902	81	912	682	4,577		4,577	604
605	SALES	2,733	36	307	398	3,474		3,474	605
606	INDUSTRIAL DEVELOPMENT	554	12	50	45	661		661	606
607	PERSONNEL & LABOR RELATIONS	2,673	32	450	209	3,364		3,364	607
608	LEGAL AND SECRETARIAL	1,863	37	2,679	( 41)	4,538		4,538	608
609	PUBLIC RELATIONS & ADVERTISING	68	8	74	21	171		171	609
610	RESEARCH AND DEVELOPMENT	770	-	2	8	780		780	610
611	FRINGE BENEFITS	-	-	-	13,020	13,020		13,020	611
612	CASUALTIES & INSURANCE	-	-	-	399	399		399	612
613	WRITEDOWN OF UNCOLLECTIBLE ACCOUNTS	-	-	-	( 224)	( 224)	(	( 224)	613
614	PROPERTY TAXES	-	-	-	4,640	4,640		4,640	614
615	OTHER TAXES EXCEPT ON CORPORATE	-	-	-	3,468	3,468		3,468	615
616	JOINT FACILITY - DEBIT	-	-	507	-	507		507	616
617	JOINT FACILITY - [CREDIT]	-	-	( 1)	-	( 1)	(	( 1)	617
618	OTHER	584	14	17	31,284	31,899		31,899	618
619	TOTAL GENERAL AND ADMINISTRATIVE	22,619	636	18,011	55,058	96,324		96,324	619
620	TOTAL CARRIER OPERATING EXPENSES	168,568	58,317	132,905	203,566	563,356		563,356	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 the net amount reported in schedule 410, column (f), lines 138 through 143, plus lines 130 through 135.
- If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 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 1-27.
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	\$ 23	\$ -	1
2		3	Grading	\$ 404	63	-	2
3		4	Other right-of-way expenditures	9	2	-	3
4		5	Tunnels and subways	13	-	-	4
5		6	Bridges, trestles and culverts	1,590	2	(2)	5
6		7	Elevated structures	-	-	-	6
7		8	Ties	6,051	182	(9)	7
8		9	Rail and other track material	7,501	377	(12)	8
9		11	Ballast	3,599	196	(6)	9
10		13	Fences, snow sheds and signs	124	1	-	10
11		16	Station and office buildings	268	3,033	-	11
12		17	Roadway buildings	72	-	-	12
13		18	Water stations	17	-	-	13
14		19	Fuel stations	16	-	-	14
15		20	Shops and enginehouses	179	4	-	15
16		22	Storage warehouses	-	-	-	16
17		23	Wharves and docks	56	-	-	17
18		24	Coal and ore wharves	-	-	-	18
19		25	TOFC COFC terminals	164	19	-	19
20		26	Communications systems	132	26	-	20
21		27	Signals and interlockers	781	60	-	21
22		29	Power plants	2	-	-	22
23		31	Power transmission systems	9	-	-	23
24		35	Miscellaneous structures	8	1	-	24
25		37	Roadway machines	1,313	37	(2)	25
26		39	Public improvements: construction	173	6	-	26
27		45	Power plant machines	16	2	-	27
28		-	Other lease/rentals	N/A	-	N/A	28
29	*	-	TOTAL	\$ 22,497	\$ 4,034	\$ (31)	29

Note: Depreciation charges do not reflect loss on sale of road property, for Kansas City Line, of \$14,722.

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

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carries 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 these lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in L.R. Part No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		4	14	-	15	7	1
2		Box-Plain 50 Foot and Long		242	743	715	2,219	4,080	2
3		Box-Equipped		430	1,099	-	2,275	3,404	3
4		Gondola-Plain		534	1,406	44	394	704	4
5		Gondola-Equipped		151	346	13	169	510	5
6		Hopper-Covered		3,979	6,688	7,788	2,355	6,574	6
7		Hopper-Open Top-General Service		260	873	-	448	855	7
8		Hopper-Open Top-Special Service		-	-	-	125	130	8
9		Refrigerator-Mechanical		-	-	-	214	198	9
10		Refrigerator-Non-Mechanical		144	226	88	334	1,175	10
11		Flat TOPC/COFC		393	1,135	3,312	555	2,159	11
12		Flat Multi-Level		-	-	3,649	228	584	12
13		Flat-General Service		45	55	-	134	114	13
14		Flat-Other		303	935	609	1,531	2,425	14
15		Tank-Under 22,000 Gallons		-	-	5,583	-	-	15
16		Tank-22,000 Gallons and Over		-	-	2,722	-	-	16
17		All Other Freight Cars		79	240	339	86	163	17
18		Auto Racks		-	2,453	1,945	365	-	18
19		TOTAL FREIGHT TRAIN CARS		6,564	16,213	26,807	11,458	23,082	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers		-	-	-	-	-	20
21		Other Trailers		-	1,907	1,459	-	980	21
22		Refrigerated Containers		-	-	-	-	-	22
23		Other Containers		-	-	-	-	-	23
24	*	TOTAL TRAILERS AND CONTAINERS		-	1,907	1,459	-	980	24
25		GRAND TOTAL (LINES 19 AND 24)		6,564	18,120	28,266	11,458	24,062	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 415, Equipment Damaged from Schedule 410, line 204.

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

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

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

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

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

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

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

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

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

5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 38, column (c), of Schedule 335.
6. Lease/Rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:

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

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

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

7. 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 (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owne (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	\$ 1,386	\$ 111	\$ 826		2
2		Diesel Locomotive-Road	11,388	1,578	276		3
3		Other Locomotive-Yard					4
4		Other Locomotive-Road					5
5	*	TOTAL	12,974	1,689	1,102		6
6		FREIGHT TRAIN CARS					7
		Box-Plain 40 Foot	7	2			8
7		Box-Plain 50 Foot and Longer	452	428			9
8		Box-Equipped	685	164	84		10
9		Gondola-Plain	459	454	187		11
10		Gondola-Equipped	227	49	49		12
11		Hopper-Covered	6,148	2,222	136		13
12		Hopper-Open Top-General Service	337	337	51		14
13		Hopper-Open Top-Special Service					15
14		Refrigerator-Mechanical					16
15		Refrigerator-Nonmechanical	263	165			17
16		Flat TOFC/COFC	1,089	26			18
17		Flat Multi-level					19
18		Flat-General Service	63	13			20
19		Flat-Other	597	275	112		21
20		All Other Freight Cars		6			22
21		Cabooses		99			23
22		Auto Racks	148	170			24
23		Miscellaneous Accessories		19			25
24	*	TOTAL FREIGHT TRAIN CARS	10,475	4,429	619		26
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					27
		Refrigerated Trailers					28
26		Other Trailers	2,383				29
27		Refrigerated Containers					30
28		Other Containers					31
29		Bogies					32
30		Chassis	58	2			33
31		Other Highway Equipment (Freight)					34
32	*	TOTAL HIGHWAY EQUIPMENT	2,441	2			35
33		FLOATING EQUIPMENT-REVENUE SERVICE					36
		Marine Line-Haul					37
34		Local Marine					38
35	*	TOTAL FLOATING EQUIPMENT					39
		OTHER EQUIPMENT					40
36	*	Passenger and Other Revenue Equipment (Freight Portion)					41
37	*	Computer systems and word processing equip.		2,209			42
38	*	Machinery-Locomotives <sup>1</sup>	30	127			43
39	*	Machinery-Freight Cars <sup>2</sup>	145	37			44
40	*	Machinery-Other Equipment <sup>3</sup>	207	41			45
41	*	Work and Other Non-revenue Equipment	1,615	449			46
42		TOTAL OTHER EQUIPMENT	1,997	2,863			47
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	\$ 27,887	\$ 8,983	\$ 1,721		48

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

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

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

Note: Schedule 415 does not reflect amortization of \$(11) charged to depr. expense

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Gross Check	Lease and rentals (net) (f)	Investment here as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			\$ 2,290	\$ 4,710	\$ (879)	\$ 3,987	1
2		\$ 6,379	77,070		40,863		2
3							3
4							4
5		6,379	79,360	4,710	39,984	3,987	5
6			195		226		6
7		1,187	12,096	30	9,276	25	7
8		307	5,274	510	4,133	288	8
9		854	14,221	2,639	3,440	903	9
10			1,603	286	923	237	10
11		13,223	74,124	0	20,400		11
12		3,245	9,509	366	2,354	247	12
13							13
14							14
15			5,962		1,559		15
16			727		619		16
17							17
18		457	483		160		18
19			7,915	903	2,579	539	19
20		11	39		100		20
21			3,897		1,174		21
22		1,571	4,649		260		22
23			24				23
24		20,855	140,718	4,734	47,203	2,239	24
25							25
26		2,048		480		50	26
27							27
28							28
29							29
30		75	11		10		30
31							31
32		2,123	11	480	10	50	32
33							33
34							34
35							35
36							36
37		1,837	15,523		5,898		37
38			2,909		635		38
39			3,376		737		39
40			538		117		40
41		1,065	8,029		4,728		41
42		2,902	30,375		12,115		42
43		\$ 32,259	\$ 250,464	\$ 9,924	\$ 99,312	\$ 6,276	43

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

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

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

Line No.	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	6,287	2,811	.91							6,287	2,811	1
2		8	15,283	8,682	3.88							15,283	8,682	2
3		9	37,096	10,328	4.45							37,096	10,328	3
4		11	22,295	1,792	1.82							22,295	1,792	4
5	SUB-TOTAL		80,961	23,613								80,961	23,613	5
6	II	3	26,687	11,932	.91							26,687	11,932	6
7		8	73,387	41,693	3.70							73,387	41,693	7
8		9	157,470	43,843	2.89							157,470	43,843	8
9		11	82,485	6,631	1.63							82,485	6,631	9
10	SUB-TOTAL		340,029	104,099								340,029	104,099	10
11	III	3	-	N/A	N/A		N/A	N/A		N/A	N/A	-	-	11
12	Subject to	8	-	N/A	N/A		N/A	N/A		N/A	N/A	-	-	12
13	abandonment		-	N/A	N/A		N/A	N/A		N/A	N/A	-	-	13
14		11	-	N/A	N/A		N/A	N/A		N/A	N/A	-	-	14
15	SUB-TOTAL		-	N/A	N/A		N/A	N/A		N/A	N/A	-	-	15
16	IV	3	2,468	1,103	.91							2,468	1,103	16
17	Way-Yard	8	13,255	7,531	2.67							13,255	7,531	17
18	Switch	9	14,563	4,054	1.88							14,563	4,054	18
19		11	5,773	464	1.25							5,773	464	19
20	SUB-TOTAL		36,059	13,152								36,059	13,152	20
21	V	3	215	96	.91							215	96	21
22	Electronic	8	1,153	655	2.67							1,153	655	22
23	Yards	9	1,266	353	1.88							1,266	353	23
24		11	502	41	1.25							502	41	24
25	SUB-TOTAL		3,136	1,145								3,136	1,145	25
26	GRAND TOTAL		460,185	142,009	N/A			N/A				460,185	142,009	26

(1) Columns (c) + (f) + (i) = Column 12  
Columns (d) + (g) + (k) = Column 13

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

Road Initials: SOO

Year 1989

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 it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h), relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	\$1,466					\$ —	\$ 31	\$ 62	\$ 1,559	1
2	*	Pick up and delivery, marine line haul	—					—	N/A	—	—	2
3	*	Loading and unloading and local marine	3,581					372	N/A	2	3,955	3
4	*	Protective services, total debit and credits	—					—	81	—	81	4
5	*	Freight lost or damaged—solely related	129					—	—	—	129	5
6	*	Fringe benefits	449					—	10	19	478	6
7	*	Casualty and insurance	65					—	—	150	215	7
8	*	Joint facility — Debit	—					—	—	—	—	8
9	*	Joint facility — Credit	( — )	( — )	( — )	( — )	( — )	( — )	( — )	( — )	( — )	9
10	*	Other	—					—	—	1	1	10
11	*	TOTAL	\$5,690					\$ 372	\$ 122	\$ 234	\$ 6,418	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

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**NOTES AND REMARKS**

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## 490. 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	\$ 9,004	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	400	2
3		Excess Profits	-	3
4	*	Total - Income Taxes L 2 + 3	400	4
5		Railroad Retirement	33,940	5
6		Hospital Insurance	2,608	6
7		Supplemental Annuities	2,301	7
8		Unemployment Insurance	4,844	8
9		All Other United States Taxes	4	9
10		Total - U.S. Government Taxes	44,097	10
11		Total - Railway Taxes	\$ 53,101	11

## B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	\$ 231,831	\$ 24,579		\$ 256,410	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	1,822	(39)		1,783	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	-	-		-	3
4	Amortization of rights of way, Sec. 185 I.R.C.	(114)	40		(74)	4
5	Other (Specify)					5
6	NOL carryforwards used (generated)	(77,352)	(16,972)		(94,324)	6
7	Excess of capital lease payments					7
8	deducted over book amortization	10,440	2,150		12,590	8
9	Accrued employee and equipment re-					9
10	duction costs deducted when paid	18,560	(2,280)		16,280	10
11	Expense accrual not deductible					11
12	until paid	(14,523)	(3,300)		(17,823)	12
13	Dividend income not currently taxable	2,210	(1,105)		1,105	13
14	Impact of KC Line sale & LSTD sale	(55,278)	(8,780)		(64,058)	14
15	Other	1,273	1,955		3,228	15
16						16
17						17
18	Investment tax credit*	(10,000)	-		(10,000)	18
19	TOTALS	108,869	(3,752)		\$ 105,117	19

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

**\*Footnotes:**

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ \_\_\_\_\_  
If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ N/A  
(2) Deduct amount of current year's credit applied to 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 \_\_\_\_\_ \$ \_\_\_\_\_

As of December 31, 1989, Soo Line Railroad's allocation of Soo Line Corporation's investment tax credits and federal tax net operating loss carryforwards were as follows:

<u>Year of expiration for tax return purposes</u>	<u>Investment Tax Credit</u>	<u>Federal Net Operating Losses</u>	
		<u>Total</u>	<u>Using Alternative Minimum Tax Limits</u>
		<u>(In Thousands)</u>	
1997	\$1,800	\$ -	\$ -
1998	1,400	-	-
1999	1,700	-	-
2000	1,600	-	-
2001	-	94,000	97,000
2002	-	-	-
2003	-	81,000	17,000
2004	-	44,000	28,000
Total	<u>\$6,500</u>	<u>\$ 219,000</u>	<u>\$ 142,000</u>

The tax benefits of the investment tax credit carryforwards and the federal net operating loss carryforwards have been recorded for accounting purposes and were used in reduction of deferred federal income taxes in the financial statements.

Soo Line Railroad Company is included in Soo Line Corporation's consolidated tax return. However, for accounting purposes, Soo Line Railroad records tax expenses as if it were a separate entity.

In 1992, Soo Line Railroad expects to adopt the liability method under the provisions of Financial Accounting Standard No. 96 and record a cumulative adjustment. Due to the complexity and continuing development of implementation guidelines for this new standard, the adjustment has not yet been estimated.

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Land sales		\$ 8,605	1
2		Trailer Train Company stock sale		4,117	2
3		Other		1,645	3
4					4
5				\$ 14,367	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

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

**501. GUARANTIES AND SURETYSHIPS**

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3					3
4		-NONE-			4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
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32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

Line No.	Finance Docket number, title, maturity date and concise description of agreement or obligation (a)	Names of all guarantors and sureties (b)	Amount contingent liability of guarantors (c)	Sole or joint contingent liability (d)	Line No.
1					1
2					2
3		-NONE-			3
4					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 and oral agreement balances amount to 15 percent or more of liquid assets (current cash balances, restricted and unrestricted plus marketable securities).
6. When a carrier is not in compliance with a compensating balance requirement, that fact should be disclosed along with stated and possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

During 1989, the Soo Line Railroad entered into a new five year \$200 million credit agreement (Agreement).

The Agreement permits issuance of up to \$200 million of commercial paper supported by a letter of credit. Commercial paper maturities are classified as long-term debt since they are backed by the Agreement and since Soo Railroad intends to refinance these obligations by the issuance of additional commercial paper. The Agreement requires an annual fee of .1875 or less on the average unused balance. Floating interest rates and outstanding balances under the Agreement, including commercial paper, were as follows:

(Dollars in Thousands)	<u>1989</u>
Year end interest rate	9.0%
Average interest rate from date of inception	9.0%
Maximum outstanding balance	\$115,000
Average outstanding balance from date of inception	\$ 90,000

## 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	\$ -
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	13,262
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	102,103
4	766	Equipment Obligations	Sch. 200, L. 42	22,745
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	19,174
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	-
8		Total Debt	Sum L. 1-7	157,284
9		Debt Directly Related to Road Property	Note 1.	4,984
10		Debt Directly Related to Equipment	Note 1.	54,677
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	59,661
12		Percent Directly Related to Road	L. 9 + L. 11 (2 decimals)	8.35%
13		Percent Directly Related to Equipment	L. 10 + L. 11 (2 decimals)	91.65%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	97,623
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	13,136
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	\$ 144,148

**II. Interest Accrued During the Year:**

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	\$ 17,176
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	-
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	-
20		Total Interest	Sum of Lines 17-19	17,176
21		Interest Affiliated Company Debt	Note 2.	6,177
22		Net Interest Expense	L. 20 minus L. 21	10,999
23		Interest Directly Related to Road Property Debt	Note 3.	279
24		Interest Directly Related to Equipment Debt	Note 3.	6,726
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	3,994
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	612
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	\$ 10,387

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

Note 2. Line 21 includes interest on debt in Account 769—Account Payable; Affiliated Companies.

Note 3. This Interest relates to debt reported in Lines 9 and 10, respectively.

## 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 charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

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

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

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

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

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

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

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

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1							1
2							2
3							3
4							4
5	Canadian Pacific Limited		Controlled	Computer services	\$7,062 (P)	\$1,850 (P)	5
6							6
7							7
8	CP Rail		Common	Lease auto racks	122 (R)	-	8
9							9
10							10
11							11
12	Milwaukee Motor Transportation Company		Direct	Trailer repairs/ intermodal services	527 (P)	2,237 (R)	12
13				Property leases	29 (R)	-	13
14					\$ 498 (P)	\$2,237 (R)	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

- (5) Line operated under trackage rights.

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc. 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 or does not maintain an independent organization for financial purposes is immaterial in this connection.

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

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

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

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	100%	4,140	311	11	322	428	774	5,986	1
2										2
3	J-1	50%	120	5	-	11	31	89	256	3
4										4
5	5		1,510	244	30	95	67	142	2,088	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
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49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	5,770	560	41	428	526	1,005	8,330	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

# 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 (a)	MILES OF ROAD OPERATED BY RESPONDENT								Line No.
			Line owned (b)	Line of propri- etary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	
1		Montana	57					57			1
2		Michigan					262	262			2
3		South Dakota	33				12	45			3
4		North Dakota	1,216				63	1,279			4
5		Minnesota	1,386				433	1,819			5
6		Wisconsin	494				179	673			6
7		Illinois	165				354	519			7
8		Indiana	94				169	263			8
9		Iowa	620				69	689			9
10		Kansas					7	7			10
11		Kentucky					1	1			11
12		Missouri	135				21	156			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)	4,200				1,570	5,770			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 (f). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g.,

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

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

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

## 9. Cross-checks

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

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

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

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units										(H.P.)		1
2		Diesel-freight units												2
3		Diesel-passenger units												3
4		Diesel-multiple purpose units	330	3	39		2	74	223	77	300	827,150		4
5		Diesel-switching units	94					1	93		93	130,200		5
6	*	TOTAL (lines 1 to 4) units	424	3	39		2	75	316	77	393	957,350		6
7	*	Electric-locomotives												7
8	*	Other self-powered units												8
9	*	TOTAL (lines 5, 6 and 7)	424	3	39		2	75	316	77	393	957,350		9
10	*	Auxiliary units										N/A		10
11	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	424	3	39		2	75	316	77	393	N/A		11

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1965 (b)	Between Jan. 1, 1965 and Dec. 31, 1969 (c)	Between Jan. 1, 1970 and Dec. 31, 1974 (d)	Between Jan. 1, 1975 and Dec. 31, 1979 (e)	Between Jan. 1, 1980 and Dec. 31, 1984 (f)	During Calendar Year						Line No.
								1985 (g)	1986 (h)	1987 (i)	1988 (j)	1989 (k)	TOTAL (l)	
11	*	Diesel	74	55	61	102	38			21		42	393	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	74	55	61	102	38			21		42	393	14
15	*	Auxiliary units												15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	74	55	61	102	38			21		N/A	393	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 (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units received from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)												17
18		Combined cars (All class C, except CSB)												18
19		Parlor cars (PBC, PC, PL, PO)												19
20		Sleeping cars (PS, PT, PAS, PDS)												20
21		Dining, grill and tavern cars (All class D, PD)										N/A		21
22		Non-passenger-carrying cars (All class B, CSB, M, PSA, IA)										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars (EP, ET)												24
25		Electric combined cars (EC)												25
26		Internal combustion rail motorcars (ED, EG)												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business car (PV)										N/A		30
31		Board outfit cars (MWX)	59				8	30	37		37	N/A		31
32		Derrick and snow removal cars (MWU, MWV, MWW, MWK)	20						20		20	N/A		32
33		Dump and ballast cars (MWB, MWT)	149					66	83		83	N/A		33
34		Other maintenance and service equipment	971				53	70	953	1	954	N/A		34
35		TOTAL (lines 30 to 34)	1,199				61	166	1,093	1	1,094	N/A		35

## 710. INVENTORY OF EQUIPMENT — Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
		<b>FREIGHT TRAIN CARS</b>							
36		Plain box cars - 40' (B100-B287)	50						36
37		Plain box cars - 50' and longer (B300-3887)	748					21	37
38		Equipped box cars (All Code A) Except A 5	735					1	38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	1,162					2	39
40		Equipped gondola cars (All Code E)	234						40
41		Covered hopper cars (All Code C 1 C 2)	6,312					1,102	41
42		Open top hopper cars—general service (All Code H)	1,151					506	42
43		Open top hopper cars—special service (All codes K, J--0)	-						43
44		Refrigerator cars—mechanical R-9 (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	-						44
45		Refrigerator cars—non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	489					8	45
46		Flat cars—TOFC/COFC (All Code P & Q and S) Except Q8--)	321			225			46
47		Flat cars—multi-level (All Code V)							47
48		Flat cars—general service (F101-106, F201-206, F301-306)	98						48
49		Flat cars—other F-2 F 40 (F111-166, 211-266, 311-366, 411-466, 600-826)	540						49
50		Tank cars—under 22,000 gallons (T-0, T-1, T-2, T-3, T-4, T-5) (Except T000)	-						50
51		Tank cars—22,000 gallons and over (T-6, T-7, T-8, T-9)	-						51
52		All other freight cars A 5 (All Code L and F171-176, 271-276, 371-376, 471-476 and Q8--)	44						52
53		TOTAL (lines 36 to 52)	11,884	-		225		1,640	53
54		Caboose (All Code M-930)	N/A	173		-		-	54
55		TOTAL (lines 53, 54)	11,884	173		225		1,640	55

## 710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent: whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		11	39		39		2,120		36
37		92	611	66	677		52,071		37
38		63	645	28	673		47,470		38
39		7	1,009	148	1,157		114,910		39
40		61	103	70	173		16,722		40
41		641	2,925	3,848	6,773		668,568		41
42		123	611	923	1,534		150,565		42
43									43
44									44
45		25	397	75	472		33,096		45
46		3	43	500	543		37,878		46
47									47
48		4	94		94		7,224		48
49		43	497		497		42,907		49
50									50
51									51
52		3	41		41		2,870		52
53		1,076	7,015	5,658	12,673	-	1,176,401		53
54		25	148	-	N/A	148	N/A		54
55		1,101	7,163	5,658	12,673	148	1,176,401		55

## 710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		<b>FLOATING EQUIPMENT</b>							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
		<b>HIGHWAY REVENUE EQUIPMENT</b>							
59		Bogie-chassis Z1-- , Z67 --, Z68 --, Z69 --		2					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 ' 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)		2					70

## NOTES AND REMARKS

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

## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)  Units retired from service of respondent whether owned or leased, including reclassification  (h)	Units at close of year					Line No.	
			Owned and used  (i)	Leased from others  (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)  (m)		Leased to others  (n)
		Per diem  (k)			All other  (l)				
56					N/A				56
57					N/A				57
58					N/A				58
59			2			2	44		59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70			2			2	44		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 in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Locomotives - SD 60 3800 hp diesel	3	585	\$ 4,246	P	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	<b>TOTAL</b>	3	N/A	\$ 4,246	N/A	25

**REBUILT UNITS**

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

# 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<sup>1</sup>

- 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 included in category A, B, C, D, F, and Potential abandonments, as appropriate)
- F - Track over which any passenger service is provided (other than potential abandonments). 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	880	19.21	43.97	98.9	1
2	B	1,881	9.60	37.24	40.5	2
3	C	469	1.58	26.34	21.5	3
4	D	1,786	.24	23.79	-	4
5	E	1,226	XXXXXXX	XXXXX	-	5
6	TOTAL	6,242	7.12	32.61	160.9	6
7	F	636	XXXXXXXX	XXXXX	93.5	7
8	Potential abandonments	273			-	8

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

# 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category  (a)	Number of cross-ties laid in replacement							Total  (i)	Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete  (d)	Other  (e)	Wooden		Other  (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	71,682				150			71,832	387,279	16.3%	1
2	B	45,672				69			45,741	259,053	20.8%	2
3	C	6,940				825			7,765	19,326	46.0%	3
4	D	42,441				-			42,441	48,459	13.8%	4
5	E	20,330				1,113			21,443	217,549	44.0%	5
6	TOTAL	187,065				2,157			189,222	931,666	21.4%	6
7	F	61,604				-			61,604	371,715	10.3%	7
8	Potential abandonments	1,393				-			1,393	168	100.0%	8

9. Average cost per cross-tie \$ 15.42 and switch-tie (MBM) \$ 493.87

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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	1,474	\$ 15.29	\$ 23	6,766	\$ 627.25	\$ 4		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	1,474	\$ 15.29	\$ 23	6,766	\$ 627.25	\$ 4		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid _____								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid _____								22

# 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	100.52	1.58	24.37	71.41	124.89	72.99	35.8%	1	
2	B	.80	.07	25.66	27.89	26.46	27.96	41.9%	2	
3	C	.31	-	4.77	5.24	5.08	5.24	51.3%	3	
4	D	.57	.01	.66	7.12	1.23	7.13	89.8%	4	
5	E	.26	.05	.60	22.19	.86	22.24	62.7%	5	
6	TOTAL	102.46	1.71	56.06	133.85	158.52	135.56	41.1%	6	
7	F	99.72	1.49	21.49	70.95	121.21	72.44	35.4%	7	
8	Potential Abandonments	-	-	-	.92	-	.92	100.0%	8	
9	Average cost of new and relay rail laid in replacement per gross ton \$ <u>491</u> New \$ <u>184</u> relay.									9

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S00 LINE

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

(Dollars in Thousands)

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

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

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

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

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

Line No	Class of rail (a)	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)				
1	4					60	19	2	\$ 210.00	1	
2	4					90	5	1	210.00	2	
3	4	112	8	2	\$ 210.00	112	4	1	210.00	3	
4	4	115	83	5	60.00	115	31	8	210.00	4	
5	4	131	3	1	210.00					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	TOTAL	N/A	94	8	\$ 85.10	N/A	59	12	\$ 210.00	33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									.92	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									.77	35
36	Track-miles of welded rail installed on system this year _____ : 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 (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	<i>Pounds</i>				
1	132	457.41			1
2	131	392.85			2
3	130	13.00			3
4	119	7.00			4
5	115	1,001.15			5
6	112	365.02			6
7	110	5.09			7
8	100	436.85			8
9	90	642.91			9
10	85	224.58			10
11	80	776.98			11
12	75	96.05			12
13	72	54.74			13
14	70	1.36			14
15	65	3.18			15
16	60	132.59			16
17					17
18		4,524.36			18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

# 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	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crossties	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	71,832	387,279	2.5		197.88	22.5	218,471	189.5	22	1
2	B	45,741	259,053	.7		54.42	2.9	95,743	176.0	9	2
3	C	7,765	19,326	.6		10.32	2.2	15,537	30.0	6	3
4	D	42,441	48,459	.8		8.36	.5	111,577	118.0	7	4
5	E	21,443	217,549	.7		23.10	1.8	13,043	11.0	1	5
6	TOTAL	189,222	931,666	1.0		294.08	4.7	454,371	524.5	8	6
7	F	61,604	371,715	3.0		193.65	30.4	157,736	136.8	22	7
8	Potential abandonments	1,393	168	.2		.92	.3	-	-	-	8

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

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Line No.
		Diesel oil (gallons) (b)	
1	Freight	48,763,992	1
2	Passenger	-	2
3	Yard switching	5,842,942	3
4	TOTAL	54,606,934	4
5	COST OF FUEL \$ (000)	\$ 31,606	5
6	Work Train	511,155	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 1 mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as 1 mile. Train Miles—Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

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

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

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

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

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

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

(I) Exclude from Item 4-01, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. 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 pounds. Item 6-01 includes weight of all locomotive units moved 1 mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each head-end car.

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude 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.

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

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

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

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

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

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

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

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

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

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

## 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)	5,770	XXXXX	1
		2. TRAIN MILES - RUNNING (B)			
2		2-01 Unit Trains	720,618	XXXXX	2
3		2-02 Way Trains	2,365,900	XXXXX	3
4		2-03 Through Trains	3,642,197	XXXXX	4
5		2-04 TOTAL TRAIN MILES (Lines 2-4)	6,728,715	XXXXX	5
6		2-05 Motorcars (C)	--	XXXXX	6
7		2-06 TOTAL ALL TRAINS (Lines 5,6)	6,728,715	XXXXX	7
		3. LOCOMOTIVE UNIT MILES (D)			
		ROAD SERVICE (E)			
8		3-01 Unit Trains	2,161,854	XXXXX	8
9		3-02 Way Trains	5,308,491	XXXXX	9
10		3-03 Through Trains	7,766,500	XXXXX	10
11		3-04 TOTAL (Lines 8-10)	15,236,845	XXXXX	11
12		3-11 Train Switching (F)	1,448,699	XXXXX	12
13		3-21 Yard Switching (G)	1,995,132	XXXXX	13
14		3-31 TOTAL ALL SERVICES (Lines 11,12,13)	18,680,676	XXXXX	14
		4. FREIGHT CAR - MILES (thousands) (I)			
		4-01 RR OWNED AND LEASED CARS - LOADED			
15		4-010 Box-Plain 40-Foot	171	XXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	19,749	XXXXX	16
17		4-012 Box-Equipped	19,908	XXXXX	17
18		4-013 Gondola-Plain	4,332	XXXXX	18
19		4-014 Gondola-Equipped	1,581	XXXXX	19
20		4-015 Hopper-Covered	54,964	XXXXX	20
21		4-016 Hopper-Open Top-General Service	10,738	XXXXX	21
22		4-017 Hopper-Open Top-Special Service	1,494	XXXXX	22
23		4-018 Refrigerator-Mechanical	809	XXXXX	23
24		4-019 Refrigerator-Non-Mechanical	3,816	XXXXX	24
25		4-020 Flat-TOFC/COFC	15,444	XXXXX	25
26		4-021 Flat-Multi-Level	2,554	XXXXX	26
27		4-022 Flat-General Service	662	XXXXX	27
28		4-023 Flat-All Other	8,643	XXXXX	28
29		4-024 All Other Car Types-Total	8,542	XXXXX	29
30		4-025 TOTAL (lines 15-29)	153,407	XXXXX	30

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
31		4-11 RR OWNED AND LEASED CARS-EMPTY			
32		4-110 Box-Plain 40-Foot	160	XXXXX	31
33		4-111 Box-Plain 50-Foot and Longer	15,110	XXXXX	32
34		4-112 Box-Equipped	13,709	XXXXX	33
35		4-113 Gondola-Plain	3,881	XXXXX	34
36		4-114 Gondola-Equipped	1,624	XXXXX	35
37		4-115 Hopper-Covered	51,789	XXXXX	36
38		4-116 Hopper-Open Top-General Service	11,514	XXXXX	37
39		4-117 Hopper-Open Top-Special Service	1,322	XXXXX	38
40		4-118 Refrigerator-Mechanical	770	XXXXX	39
41		4-119 Refrigerator-Non-Mechanical	3,359	XXXXX	40
42		4-120 Flat-TOFC/COFC	1,244	XXXXX	41
43		4-121 Flat-Multi-Level	1,185	XXXXX	42
44		4-123 Flat-General Service	776	XXXXX	43
45		4-123 Flat-All Other	7,445	XXXXX	44
46		4-124 All Other Car Types	8,184	XXXXX	45
		4-125 TOTAL (lines 31-45)	122,072	XXXXX	46
47		4-13 PRIVATE LINE CARS - LOADED (H)			
48		4-130 Box-Plain 40-Foot	--	XXXXX	47
49		4-131 Box-Plain 50-Foot and Longer	3,679	XXXXX	48
50		4-132 Box-Equipped	522	XXXXX	49
51		4-133 Gondola-Plain	215	XXXXX	50
52		4-134 Gondola-Equipped	34	XXXXX	51
53		4-135 Hopper-Covered	24,468	XXXXX	52
54		4-136 Hopper-Open Top-General Service	82	XXXXX	53
55		4-137 Hopper-Open Top-Special Service	36	XXXXX	54
56		4-138 Refrigerator-Mechanical	--	XXXXX	55
57		4-139 Refrigerator-Non-Mechanical	335	XXXXX	56
58		4-140 Flat-TOFC/COFC	25,281	XXXXX	57
59		4-141 Flat-Multi-Level	15,422	XXXXX	58
60		4-142 Flat-General Service	8	XXXXX	59
61		4-143 Flat-All Other	2,907	XXXXX	60
62		4-144 Tank Under 22,000 Gallons	11,968	XXXXX	61
63		4-145 Tank-22,000 Gallons and Over	4,313	XXXXX	62
64		4-146 All Other Car Types	1,508	XXXXX	63
		4-147 TOTAL (lines 47-63)	90,778	XXXXX	64

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
65		4-15 PRIVATE LINE CARS - EMPTY (H)			65
66		4-150 Box Plain 40-Foot	--	XXXXXX	66
67		4-151 Box-Plain 50-Foot and Longer	944	XXXXXX	67
68		4-152 Box-Equipped	291	XXXXXX	68
69		4-153 Gondola-Plain	27	XXXXXX	69
70		4-154 Gondola-Equipped	34	XXXXXX	70
71		4-155 Hopper-Covered	25,337	XXXXXX	71
72		4-156 Hopper-Open Top-General Service	124	XXXXXX	72
73		4-157 Hopper-Open Top-Special Service	170	XXXXXX	73
74		4-158 Refrigerator-Mechanical	--	XXXXXX	74
75		4-159 Refrigerator-Non-Mechanical	334	XXXXXX	75
76		4-160 Flat-TOFC/COFC	1,112	XXXXXX	76
77		4-161 Flat-Multi-Level	6,822	XXXXXX	77
78		4-162 Flat-General Service	9	XXXXXX	78
79		4-163 Flat-All Other	2,971	XXXXXX	79
80		4-164 Tank Under 22,000 Gallons	11,965	XXXXXX	80
81		4-165 Tank-22,000 Gallons and Over	4,373	XXXXXX	81
82		4-166 All Other Car Types	895	XXXXXX	82
83		4-167 TOTAL (lines 65-81)	55,408	XXXXXX	83
84		4-17 Work Equipment and Company Freight Car-Miles	323	XXXXXX	84
		4-18 No Payment Car-Miles	81,628	XXXXXX	
85		4-19 TOTAL CAR - MILES BY TRAIN TYPE			85
86		4-191 Unit Trains	68,912	XXXXXX	86
87		4-192 Way Trains	156,108	XXXXXX	87
88		4-193 Through Trains	278,274	XXXXXX	88
89		4-194 TOTAL (lines 85-87)	503,294	XXXXXX	89
		4-20 Caboose Miles	4,887	XXXXXX	

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
<hr/>					
		6. GROSS TON - MILES (thousands) (K)			
98		6-01 Road Locomotives	2,683,139	xxxxx	98
		6-02 Freight Trains, Crs., Cnts., & Caboose	--	xxxxx	
99		6-020 Unit Trains	5,748,469	xxxxx	99
100		6-021 Way Trains	11,131,376	xxxxx	100
101		6-022 Through Trains	19,672,341	xxxxx	101
102		6-03 Passenger Trains, Crs., and Cnts.	--	xxxxx	102
103		6-04 Non-Revenue	--	xxxxx	103
104		6-05 TOTAL (lines 98-103)	39,235,325	xxxxx	104
<hr/>					
		7. TONS OF FREIGHT (thousands)			
105		7-01 Revenue	51,658	xxxxx	105
106		7-02 Non-Revenue	441	xxxxx	106
107		7-03 TOTAL (lines 105,106)	52,099	xxxxx	107
<hr/>					
		8. TON-MILES OF FREIGHT (thousands) (L)			
108		8-01 Revenue-Road Service	20,491,766	xxxxx	108
109		8-02 Revenue-Lake Transfer Service	--	xxxxx	109
110		8-03 TOTAL (lines 108,109)	20,491,766	xxxxx	110
111		8-04 Non-Revenue-Road Service	150,647	xxxxx	111
112		8-05 Non-Revenue-Lake Transfer Service	--	xxxxx	112
113		8-06 TOTAL (lines 111,112)	150,647	xxxxx	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110,113)	20,642,413	xxxxx	114
<hr/>					
		9. TRAIN HOURS (M)			
115		9-01 Road Service	309,713	xxxxx	115
116		9-02 Train Switching	106,836	xxxxx	116
<hr/>					
117		10. TOTAL YARD-SWITCHING HOURS (N)	332,522	xxxxx	117
<hr/>					
		11. TRAIN-MILES WORK TRAINS (O)			
118		11-01 Locomotives	21,914	xxxxx	118
119		11-02 Motorcars	--	xxxxx	119
<hr/>					
		12. NUMBER OF LOADED FREIGHT CARS (P)			
120		12-01 Unit Trains	126,912	xxxxx	120
121		12-02 Way Trains	799,362	xxxxx	121
122		12-03 Through Trains	1,487,858	xxxxx	122
<hr/>					
123		13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	258,994	xxxxx	123
<hr/>					
124		14. MULTI-LEVEL CARS - No. of Motor Vehicles Loaded and Unloaded (Q)	282,174	xxxxx	124
<hr/>					
125		15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)	--	xxxxx	125
<hr/>					
		16. REVENUE TONS - MARINE TERMINALS (S)			
126		16-01 Marine Terminals-Coal	--	xxxxx	126
127		16-02 Marine Terminals-Ore	--	xxxxx	127
128		16-03 Marine Terminals-Other	--	xxxxx	128
129		16-04 TOTAL (lines 126-128)	--	xxxxx	129
<hr/>					
		17. NUMBER OF FOREIGN PER DIEM CARS ON LINE (T)			
130		17-01 Serviceable	5,111	xxxxx	130
131		17-02 Unserviceable	152	xxxxx	131
132		17-03 Surplus	--	xxxxx	132
133		17-04 TOTAL (lines 130-132)	5,263	xxxxx	133

## VERIFICATION

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

## OATH

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

State of Minnesota

County of Hennepin

John C. Miller makes oath and says that he is Vice President and 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)

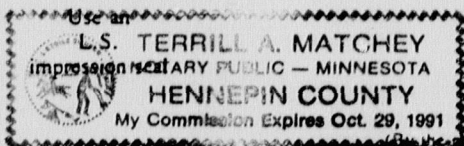
that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating 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, 19 89, to and including December 31, 19 89

*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 30th day of March, 19 90

My commission expires October 29, 1991



*Terrill A. Matchey*  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

(To be made by the president or other chief officer of the respondent)

Under the organization of this Company, the Controller has full and direct charge of the accounts of the Company and is responsible for the correctness and preservation of the Company's books and accounts and for the correctness of such reports as may be required by law and therefore the supplemental oath is not executed.

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

\_\_\_\_\_, 19\_\_\_\_, to and including \_\_\_\_\_, 19\_\_\_\_

\_\_\_\_\_  
(Signature of affiant)

Subscribed and sworn to before me, a \_\_\_\_\_ in and for the State and county above named, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

My commission expires \_\_\_\_\_

Use an  
L.S.  
impression seal

\_\_\_\_\_  
(Signature of officer authorized to administer oaths)

[illegible][illegible]

**EXPLANATORY REMARKS**

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