

RC-138100

SOUTHERN PACIFIC

1987

1 OF 3

RC 138100

R-1

# annual report

APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-90

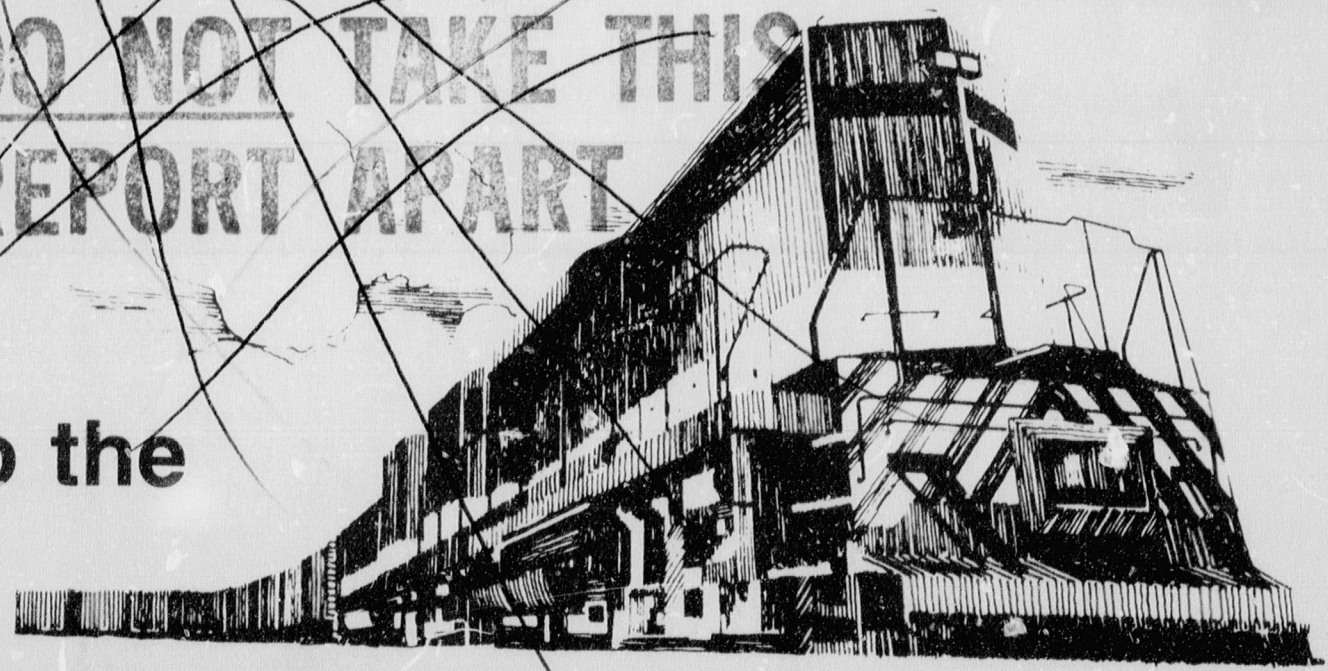
Section of Accounting  
and Reporting  
MAR 31 1983

U.S. Department of Accounts

	<p>Southern Pacific Transportation Company Southern Pacific Building One Market Plaza San Francisco, Calif. 94105</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>

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to the



## Interstate Commerce Commission

### FOR THE YEAR ENDED DECEMBER 31, 1987



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**ORIGINAL**

APPENDIX  
PAGE 1 OF 4

NAME OF CARRIER SOUTHERN PACIFIC TRANSPORTATION COMPANY

SUPPLEMENTAL 1987 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by April 30, 1988.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/87 (Dollars in Thousands) (c)
1.	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u> Total road	Line 28, col. g	\$ <u>327936</u>
2.	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u> Total road	Line 27, col. g	<u>2731</u>
3.	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u> Total road	Line 27, col. g	<u>7</u>
4.	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (By Property Accounts)</u> Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	<u>516473</u>
5.	Total expenditures for road	Line 34, total of cols. b thru e	<u>1729822</u>
6.	Total general expenditures	Line 45, total of cols. b thru e	<u>32126</u>

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/87 (Dollars in Thousands) (c)
	Other - Other		SEE SCH. 410 UNDER R. R. B. <u>ATTACHED.</u>
21.	Freight	Line 150, col. f	
22.	Passenger	Line 150, col. g	"
	Total Way and Structures		
23.	Freight	Line 151, col. f	"
24.	Passenger	Line 151, col. g	"
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	<u>21184</u>
	<u>Schedule 415, Supporting Schedule Equipment</u>		SEE SCH. 410 UNDER R. R. B. <u>ATTACHED.</u>
26.	Total - Locomotives	Line 5, col. f	
27.	Total - Freight Train Cars	Line 24, col. f	"
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	"
29.	Marine Line-Haul	Line 33, col. f	"
30.	Local Marine	Line 34, col. f	"
31.	Total - Floating Equipment	Line 35, col. f	"
32.	Other Equipment	Col. f, sum of lines 37 thru 40	"
33.	Work & Other Non-revenue Equipment	Line 41, col. f	"
34.	Total - All Equipment	Line 43, col. f	"



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**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

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

**Freight**

Line	Cross	Name of railway operating	Salaries	Matl,tools	Purchased		Total		
No.	Check	expense account	& wages	supplies,	Services	General	freight	Passenger	Total
		(a)	(b)	fuels & lubricants (c)	(d)	(e)	(f)	(g)	(h)
<b>WAY AND STRUCTURES</b>									
<b>ADMINISTRATION</b>									
1		Track	12,089	301	210	740	13,340	17	13,357
2		Bridge and Building	2,166	132	315		2,613	16	2,629
3		Signal	4,500	145	2		4,647	25	4,672
4		Communication	3,442	2,306	106	1,048	6,902	7	6,909
5		Other	4,142	1,295	930	1,477	7,844	15	7,859
<b>REPAIR AND MAINTENANCE</b>									
6		Roadway - Running	7,718	232	3,929	679	12,558	92	12,650
7		Roadway - Switching	558	17	287	50	912	11	923
8		Tunnels and Subways-Running	99	(15)	(5)	(7)	72	1	73
9		Tunnels and Subways-Switching	7	(1)		(1)	5		5
10		Bridges & Culverts-Running	6,034	1,594	446	315	8,389	8	8,397
11		Bridges & Culverts-Switching	441	117	32	23	613		613
12		Ties - Running		27,875	94	47	28,016	2	28,018
13		Ties - Switching		2,202	7	4	2,213		2,213
14		Rail & Other Tk Matl-Running		35,998	715	299	37,012	5	37,017
15		Rail & Other Tk Matl-Switching		2,343	46	19	2,408	8	2,416
16		Ballast - Running		5,873	5	73	5,951	5	5,956
17		Ballast - Switching		366		5	371		371
		Track laying & Surfac-Running	75,856		1,449	9,728	87,033		87,033
		Track laying & Surfac-Switch.	7,147		137	917	8,201		8,201
18		Rd Prop Damaged - Running	5,572	2,181	2,604	383	10,740	12	10,752
19		Rd Prop Damaged - Switching	407	159	190	28	784	1	785
20		Rd Prop Damaged - Other	222	72	265	7	566	5	571
21		Signals & Interlockers-Running	11,955	6,178	408	308	18,849	135	18,984
22		Signals & Interlockers-Switch.	800	453	24	23	1,300	38	1,338
23		Communications Systems	4,894	2,968	(79)	116	7,899		7,899
24		Power Systems	1,746	271	19	3	2,039	5	2,044
25		Highway Grade Crossings-Running	1,145	1,141	216	115	2,617	20	2,637
26		Highway Grade Crossings-Switch.	83	84	7	9	183	11	194
27		Station and Office Buildings	2,314	664	2,337	181	5,496	17	5,513
28		Shop Buildings - Locomotives	98	1			99		99
29		Shop Buildings - Freight Cars						N/A	
30		Shop Buildings - Other Equip.	660	198	44	4	906	2	908

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410. RAILWAY OPERATING EXPENSES - "RRB BASIS"  
(Dollars in thousands)

## Freight

Line No.	Cross Check	Name of railway operating expense account	Salaries & wages	Matl,tools supplies, fuels & lubricants	Purchased Services	General	Total freight expense	Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
REPAIR AND MAINTENANCE - Cont'd									
101		Locomotive Svc Facilities	1,033	371	533	23	1,960	(16)	1,944
102		Misc Buildings & Structures	1,281	539	89	228	2,137	1	2,138
103		Coal Terminals						N/A	
104		Ore Terminals						N/A	
105		Other Marine Terminals						N/A	
106		TOFC/COFC - Terminals	24	49	3,016		3,089	N/A	3,089
107		Motor Vehicle Ld & Distrib Fac						N/A	
108		Fac for Other Specialized Svc	16	47		3	66	N/A	66
109		Roadway Machines	7,165	11,909	369	277	19,720	2	19,722
110		Small Tools and Supplies	4	8,769	1,614	27	10,414	5	10,419
111		Snow Removal							
112		Fringe Benefits - Running	N/A	N/A	N/A	35,418	35,418	98	35,516
113		Fringe Benefits - Switching	N/A	N/A	N/A	3,084	3,084	7	3,091
114		Fringe Benefits - Other	N/A	N/A	N/A	11,346	11,346	24	11,370
115		Casualties & Ins. - Running	N/A	N/A	N/A	13,719	13,719		13,719
116		Casualties & Ins. - Switching	N/A	N/A	N/A	5,913	5,913	162	6,075
117		Casualties & Ins. - Other	N/A	N/A	N/A	9,226	9,226		9,226
118	*	Lease Rentals-Dr. - Running	N/A	N/A	20	N/A	20		20
119	*	Lease Rentals-Dr. - Switching	N/A	N/A	772	N/A	772		772
120	*	Lease Rentals-Dr. - Other	N/A	N/A	19,702	N/A	19,702	76	19,778
121	*	Lease Rentals-(Cr.)-Running	N/A	N/A	(5)	N/A	(5)		(5)
122	*	Lease Rentals-(Cr.)-Switching	N/A	N/A	(1)	N/A	(1)		(1)
123	*	Lease Rentals-(Cr.)-Other	N/A	N/A		N/A			
124		Jt Fac Rent-Dr. - Running	N/A	N/A	2,226	N/A	2,226		2,226
125		Jt Fac Rent-Dr. - Switching	N/A	N/A	1,197	N/A	1,197		1,197
126		Jt Fac Rent-Dr. - Other	N/A	N/A	1	N/A	1		1
127		Jt Fac Rent-(Cr.)-Running	N/A	N/A	(3,564)	N/A	(3,564)		(3,564)
128		Jt Fac Rent-(Cr.)-Switching	N/A	N/A	(1,468)	N/A	(1,468)		(1,468)
129		Jt Fac Rent-(Cr.)-Other	N/A	N/A	(150)	N/A	(150)		(150)
130	*	Other Rents-Debit - Running	N/A	N/A	2	N/A	2		2
131	*	Other Rents-Debit - Switching	N/A	N/A		N/A			
132	*	Other Rents-Debit - Other	N/A	N/A	5,511	N/A	5,511	3	5,514
133	*	Other Rents-(Credit)-Running	N/A	N/A		N/A			



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**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

**Freight**

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)
<b>REPAIR AND MAINTENANCE - Cont'd</b>									
134	*	Other Rents-(Credit)-Switching	N/A	N/A		N/A			
135	*	Other Rents-(Credit)-Other	N/A	N/A		N/A			
136	*	Depreciation - Running	N/A	N/A	N/A	12,361	12,361	98	12,459
137	*	Depreciation - Switching	N/A	N/A	N/A	872	872	31	903
138	*	Depreciation - Other	N/A	N/A	N/A	7,644	7,644	8	7,652
139		Jt Facility-Debit - Running	N/A	N/A	7,090	N/A	7,090		7,090
140		Jt Facility-Debit - Switching	N/A	N/A	522	N/A	522		522
141		Jt Facility-Debit - Other	N/A	N/A		N/A			
142		Jt Facility-(Credit)-Running	N/A	N/A	(9,920)	N/A	(9,920)		(9,920)
143		Jt Facility-(Credit)-Switching	N/A	N/A	(408)	N/A	(408)		(408)
144		Jt Facility-(Credit)-Other	N/A	N/A	(38)	N/A	(38)		(38)
145		Dismantl.Retired Rd Prop-Run.							
146		Dismantl.Retired Rd Prop-Switch							
147		Dismantl.Retired Rd Prop-Other							
148		Other - Running	337	93	89	19,765	20,284	1	20,285
149		Other - Switching	25	7	7	1,442	1,481		1,481
150		Other - Other	3,916	(2,685)	292	183	1,706	6	1,712
151		<b>TOTAL WAY AND STRUCTURES</b>	<b>167,896</b>	<b>114,249</b>	<b>42,238</b>	<b>138,124</b>	<b>462,507</b>	<b>964</b>	<b>463,471</b>
<b>EQUIPMENT</b>									
<b>LOCOMOTIVES</b>									
201		Administration	8,255	371	166	299	9,091	12	9,103
202	*	Repair and Maintenance	48,449	50,768	3,846	3,809	106,872	108	106,980
203	*	Machinery Repair							
204		Equipment Damaged	22				22		22
205		Fringe Benefits	N/A	N/A	N/A	20,930	20,930	42	20,972
206		Other Casualties & Insurance	N/A	N/A	N/A	5,608	5,608		5,608
207	*	Lease Rentals - Debit	N/A	N/A	23,491	N/A	23,491		23,491
208	*	Lease Rentals - (Credit)	N/A	N/A	(2,115)	N/A	(2,115)		(2,115)
209		Joint Facility Rent - Debit	N/A	N/A	19	N/A	19		19
210		Joint Facility Rent - (Credit)	N/A	N/A	(64)	N/A	(64)		(64)
211	*	Other Rents - Debit	N/A	N/A	1	N/A	1		1
212	*	Other Rents - (Credit)	N/A	N/A	(34)	N/A	(34)		(34)
213	*	Depreciation	N/A	N/A	N/A	31,055	31,055	12	31,067
214		Joint Facility - Debit	N/A	N/A	714	N/A	714		714
215		Joint Facility - (Credit)	N/A	N/A	(293)	N/A	(293)		(293)
216	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(13,218)	N/A	(13,218)		(13,218)

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**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

**Freight**

Line No.	Cross Check	Name of railway operating expense account	Salaries & wages	Matl,tools supplies, fuels & lubricants	Purchased Services	General	Total freight expense	Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>LOCOMOTIVES - Continued</b>									
217		Dismantling Retired Property	40				40		40
218		Other	207	13	1,239	9	1,468	1	1,469
219		TOTAL LOCOMOTIVES	56,973	51,152	13,752	61,710	183,587	175	183,762
<b>FREIGHT CARS</b>									
220		Administration	3,527	582	552	549	5,210	N/A	5,210
221	*	Repair and Maintenance	24,088	21,418	26,237	(95)	71,648	N/A	71,648
222	*	Machinery Repair						N/A	
223		Equipment Damaged	72		14,925		14,997	N/A	14,997
224		Fringe Benefits	N/A	N/A	N/A	10,191	10,191	N/A	10,191
225		Other Casualties & Insurance	N/A	N/A	N/A	8,072	8,072	N/A	8,072
226	*	Lease Rentals - Debit	N/A	N/A	24,846	N/A	24,846	N/A	24,846
227	*	Lease Rentals - (Credit)	N/A	N/A	(4,702)	N/A	(4,702)	N/A	(4,702)
228		Joint Facility Rent - Debit	N/A	N/A	2	N/A	2	N/A	2
229		Joint Facility Rent - (Credit)	N/A	N/A	(12)	N/A	(12)	N/A	(12)
230	*	Other Rents - Debit	N/A	N/A	221,478	N/A	221,478	N/A	221,478
231	*	Other Rents - (Credit)	N/A	N/A	(97,558)	N/A	(97,558)	N/A	(97,558)
232	*	Depreciation	N/A	N/A	N/A	40,877	40,877	N/A	40,877
233		Joint Facility - Debit	N/A	N/A	231	N/A	231	N/A	231
234		Joint Facility - (Credit)	N/A	N/A	(319)	N/A	(319)	N/A	(319)
235	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(25,644)	N/A	(25,644)	N/A	(25,644)
236		Dismantling Retired Property			4		4	N/A	4
237		Other	76	4	19	(7)	92	N/A	92
238		TOTAL FREIGHT CARS	27,763	22,004	160,059	59,587	269,413	N/A	269,413
<b>OTHER EQUIPMENT</b>									
301		Administration	(281)	442	136	1,067	1,364	12	1,376
		Repair and Maintenance							
302	*	Trucks,Trlrs,& Cont.-Rev Svc	2,035	2,219	2,792	2	7,048		7,048
303	*	Floating Eq.-Revenue Service					(532)	1,201	669
304	*	Psgr and Other Revenue Equip	(698)	181	(15)				
305	*	Computers & Data Proc Systems			2,643		2,643		2,643
306	*	Machinery	1,137	1,522	(179)		2,480		2,480
307	*	Work and Other Non-Rev Equip	1,151	2,426	159	110	3,846		3,846
308		Equipment Damaged	6	8		3	17		17
309		Fringe Benefits	N/A	N/A	N/A	1,221	1,221	326	1,547
310		Other Casualties & Insurance	N/A	N/A	N/A	3,320	3,320		3,320
311	*	Lease Rentals - Debit	N/A	N/A	19,300	N/A	19,300	6	19,306
312	*	Lease Rentals - (Credit)	N/A	N/A	(229)	N/A	(229)		(229)



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**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

**Freight**

Line No.	Cross Check	Name of railway operating expense account	Salaries & wages	Matl, tools supplies, fuels & lubricants	Purchased Services	General	Total freight expense	Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
OTHER EQUIPMENT - Continued									
313		Joint Facility Rent - Debit	N/A	N/A	(3)	N/A	(3)		(3)
314		Joint Facility Rent - (Credit)	N/A	N/A	2	N/A	2		2
315	*	Other Rents - Debit	N/A	N/A	30,335	N/A	30,335		30,335
316	*	Other Rents - (Credit)	N/A	N/A	(6,577)	N/A	(6,577)		(6,577)
317	*	Depreciation	N/A	N/A	N/A	3,366	3,366	2	3,368
318		Joint Facility - Debit	N/A	N/A		N/A			
319		Joint Facility - (Credit)	N/A	N/A		N/A			
320	*	Repairs Bill. to Others - (Credit)	N/A	N/A		N/A			
321		Dismantling Retired Property							
322		Other	(1)		53		52	1	53
323		TOTAL OTHER EQUIPMENT	3,349	6,798	48,417	9,089	67,653	1,548	69,201
324		TOTAL EQUIPMENT	88,085	79,954	222,228	130,386	520,653	1,723	522,376

**TRANSPORTATION:**

**TRAIN OPERATIONS**

401		Administration	10,871	922	2,321	575	14,689	265	14,954
402		Engine Crews	74,229	2	1,493	1,017	76,741	2,196	78,937
403		Train Crews	134,839	373	267	6,703	142,182	3,008	145,190
404		Dispatching Trains	11,599	1			11,600		11,600
405		Oper. Signals & Interlockers	5,723	548	53	6	6,330	250	6,580
406		Operating Drawbridges	299	1			300		300
407		Highway Crossing Protection		16	22		38		38
408		Train Inspection & Lubrication	20,082	6,062	100		26,244	135	26,379
409		Locomotive Fuel	(38)	129,688			129,650	1,259	130,909
410		Elect Power Pur/Prod-Mot. Power							
411		Servicing Locomotives	23,314	4,909	99		28,322	450	28,772
412		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A				
413		Clearing Wrecks	1,182	150	8,028	29	9,389		9,389
414		Fringe Benefits	N/A	N/A	N/A	103,472	103,472	2,269	105,741
415		Other Casualties and Insurance	N/A	N/A	N/A	16,793	16,793	216	17,009
416		Joint Facility - Debit	N/A	N/A	1,636	N/A	1,636		1,636
417		Joint Facility - (Credit)	N/A	N/A	(2,197)	N/A	(2,197)		(2,197)
418		Other	(356)	409	1,609	(60)	1,602		1,602
419		TOTAL TRAIN OPERATIONS	281,744	143,081	13,431	128,535	566,791	10,048	576,839

**YARD OPERATIONS**

420		Administration	4,996	8	1	6	5,011	65	5,076
421		Switch Crews	64,978	545	99		65,622	206	65,828

**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

**Freight**

Line No.	Cross Check	Name of railway operating expense account	Salaries & wages	Matl, tools supplies, fuels & lubricants	Purchased Services	General	Total freight expense	Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>YARD OPERATIONS - Continued</b>									
422		Controlling Operations	8,754	147	3,811	17	12,729	127	12,856
423		Yard and Terminal Clerical	23,386	1,119	39	93	24,637		24,637
424		Oper Switch, Signal, Retar. & Humps	1,584				1,584	141	1,725
425		Locomotive Fuel	(15)	5,957			5,942	24	5,966
426		Elect Power Pur/Prod-Mot. Power							
427		Servicing Locomotives	97	49			146	150	296
428		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A				
429		Clearing Wrecks		5	678	8	691		691
430		Fringe Benefits	N/A	N/A	N/A	38,148	38,148	259	38,407
431		Other Casualties and Insurance	N/A	N/A	N/A	8,829	8,829		8,829
432		Joint Facility - Debit	N/A	N/A	10,115	N/A	10,115		10,115
433		Joint Facility - (Credit)	N/A	N/A	(2,034)	N/A	(2,034)		(2,034)
434		Other	75	16	2,536	1,298	3,925		3,925
435		<b>TOTAL YARD OPERATIONS</b>	<b>103,855</b>	<b>7,846</b>	<b>15,245</b>	<b>48,399</b>	<b>175,345</b>	<b>972</b>	<b>176,317</b>
<b>TRAIN AND YARD OPERATIONS COMMON</b>									
501		Cleaning Car Interiors	399	(1)	305		703	666	1,369
502		Adjusting and Transfer Loads	542	39	8		589		589
503		Car Loading Devices & Grain Doors		214			214		214
504		Frt Lost or Damaged-all other	N/A	N/A	N/A	11,919	11,919		11,919
505		Fringe Benefits	N/A	N/A	N/A	345	345	244	589
506		<b>TOTAL TRAIN &amp; YD OPER COMMON</b>	<b>941</b>	<b>252</b>	<b>313</b>	<b>12,264</b>	<b>13,770</b>	<b>910</b>	<b>14,680</b>
<b>SPECIALIZED SERVICE OPERATIONS</b>									
507	*	Administration	263	304	1,059	190	1,816	N/A	1,816
508	*	PU&D and Marine Line Haul			2,511		2,511	N/A	2,511
509	*	Load & Unload & Local Marine		7	24,525		24,532	N/A	24,532
510	*	Protective Services			8,896		8,896	N/A	8,896
511	*	Frt Lost/Damaged-Solely Related	N/A	N/A	N/A			N/A	
512	*	Fringe Benefits	N/A	N/A	N/A	98	98	N/A	98
513	*	Casualties and Insurance	N/A	N/A	N/A	770	770	N/A	770
514	*	Joint Facility - Debit	N/A	N/A	41	N/A	41	N/A	41
515	*	Joint Facility - (Credit)	N/A	N/A	(26)	N/A	(26)	N/A	(26)
516	*	Other		2	4		6	N/A	6
517	*	<b>TOTAL SPECIALIZED SVC OPER.</b>	<b>263</b>	<b>313</b>	<b>37,010</b>	<b>1,058</b>	<b>38,644</b>	<b>N/A</b>	<b>38,644</b>



SPT 1987

**410. RAILWAY OPERATING EXPENSES - "RRB BASIS"**  
(Dollars in thousands)

		Freight							
Line No.	Cross Check	Name of railway operating expense account	Salaries & wages	Matl,tools supplies, fuels & lubricants	Purchased Services	General	Total freight expense	Passenger	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
-----									
ADMINISTRATIVE SUPPORT OPERATIONS									
518		Administration	2,141	1,384	928	1,128	5,581	72	5,653
519		Emplove Perform Clerical&Acctg	28,759	1,103	2,527	104	32,493	1,151	33,644
520		Communication Systems Operation	4,354	281	1,036	140	5,811		5,811
521		Loss & Damage Claims Processing	1,941	76	204	178	2,399		2,399
522		Fringe Benefits	N/A	N/A	N/A	13,676	13,676	444	14,120
523		Casualties and Insurance	N/A	N/A	N/A	6,173	6,173		6,173
524		Joint Facility - Debit	N/A	N/A	(22)	N/A	(22)		(22)
525		Joint Facility - (Credit)	N/A	N/A		N/A			
526		Other	42	125	1,404	950	2,521		2,521
527		TOTAL ADMIN SUPPORT OPERATION	37,237	2,969	6,077	22,349	68,632	1,667	70,299
-----									
528		TOTAL TRANSPORTATION	424,040	154,461	72,076	212,605	863,182	13,597	876,779
-----									
GENERAL AND ADMINISTRATIVE									
601		Officers-Gen'l Administration	2,991	107	3,016	1,676	7,790	68	7,858
602		Accounting,Auditing and Finance	19,408	1,159	2,362	1,080	24,009	352	24,361
603		Mgt Services & Data Processing	12,544	509	(179)	380	13,254	222	13,476
604		Marketing	7,549	196	1,243	666	9,654		9,654
605		Sales	12,762	1,744	757	3,120	18,383		18,383
606		Industrial Development	1,284	62	1,301	138	2,785		2,785
607		Personnel and Labor Relations	4,232	474	1,069	931	6,706	84	6,790
608		Legal and Secretarial	5,974	271	17,498	957	24,700	121	24,821
609		Public Relations & Advertising	998	55	980	665	2,728	6	2,734
610		Research and Development							
611		Fringe Benefits	N/A	N/A	N/A	24,982	24,982	287	25,269
612		Casualties and Insurance	N/A	N/A	N/A	1,378	1,378		1,378
613		Writedown of Uncollect. Accts	N/A	N/A	N/A	7,550	7,550		7,550
614		Property Taxes	N/A	N/A	N/A	17,418	17,418	556	17,974
615		Other Taxes Except Income & PR	N/A	N/A	N/A	29,842	29,842	153	29,995
616		Joint Facility - Debit	N/A	N/A	1,042	N/A	1,042		1,042
617		Joint Facility - (Credit)	N/A	N/A	(48)	N/A	(48)		(48)
618		Other	264	20	80	5,385	5,749	53	5,802
-----									
619		TOTAL GENERAL AND ADMINIST.	68,006	4,627	29,121	96,168	197,922	1,902	199,824
-----									
620	*	TOTAL CARRIER OPER EXPENSES	748,027	353,291	365,663	577,283	2,044,264	18,186	2,062,450

# ANNUAL REPORT

OF

SOUTHERN PACIFIC TRANSPORTATION COMPANY

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1987

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

(Name) L. C. YARBERRY (Title) Controller

(Telephone number) (415) 541-2565  
(Area code) (Telephone number)

(Office address) Southern Pacific Building, One Market Plaza, San Francisco, CA 94105  
(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 200	Lines 25-27 added account numbers and changed Item No. 7 to remove the disclosure requirement of \$100,000 or more. Also added 3 additional pages for notes.
Schedule 245	Corrected note B.
Schedule 330	Consolidated schedule 330A with Schedule 330, and retitled.
Schedule 412	Deleted Accounts 76 & 85 and updated the instructions.
Schedule 415	Change the heading for cols. g & h.
Schedule 416	Changed the heading for cols. c, f, I and L.
Schedule 416A	Deleted.
Schedule 450	Cross check to schedule 210 Line 47.
Schedule 510	Was a complete revision.
Schedule 700, 701, 702 and 705	Revised the instruction and deleted the breakout of Main or Branch Line mileage.
Schedule 720	General instruction was revised.
Schedule 728	Deleted.
Schedule 750	Deleted Electric Kilowat hours, other (steam, gas turbine, etc.) coal line, Fuel oil gallons, and Section B Rail Motor Cars.
Schedule 755	Deleted lines 90-97, Passenger car miles.

## SPECIAL NOTICE

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

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

## ESTIMATE OF REPORTING BURDEN

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

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

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

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

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

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

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

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



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Road Initials: SPT

Year 19 87**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 Southern Pacific Transportation Company

2. Date of incorporation February 20, 1969

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

State of Delaware - General Corporation Law. Certificate of Incorporation amended February 24, 1969, to eliminate provisions in the certificate covering pre-emptive rights and cumulative voting. (See report for year ended December 31, 1969)

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

See note on Page 24.

**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, \$ No par per share; first preferred, \$ None per share; second preferred, \$ None per share; debenture stock, \$ None per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote. Each share one vote
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. No closing date; record date for Annual Meeting was April 7, 1987 (meeting date April 28, 1987)
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. 27,141,366 votes, as of April 7, 1987.

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One (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, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Common (d)	PREFERRED		
					Second (e)	First (f)	
1	LaSalle National Bank		27,141,366	27,141,366			1
2	135 South La Salle Street						2
3	Chicago, IL 60603						3
4							4
5							5
6							6
7							7
8							8
9	See note on page 24.						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. 27 141 366  
votes cast.
11. Give the date of such meeting. April 28, 1987
12. Give the place of such meeting. San Francisco, California

## 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	(9 619)	(6 991)	1
2		702	Temporary Cash Investments	35 000	12 383	2
3		703	Special Deposits			3
			Accounts Receivable			
4		704	- Loan and Notes	1 349	3 858	4
5		705	- Interline and Other Balances	31 813	41 012	5
6		706	- Customers	116 561	125 263	6
7		707	- Other	28 681	28 934	7
8		709, 708	- Accrued Accounts Receivables	122 620	112 050	8
9		708.5	- Receivables from Affiliated Companies	10 614	14 343	9
10		709.5	- Less: Allowance for Uncollectible Accounts	+ (7 518)	+ (5 000)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	53 361	59 228	11
12		712	Materials and Supplies	59 688	64 264	12
13		713	Other Current Assets	8 352	12 983	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>450 902</b>	<b>462 327</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	36 281	15 179	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	449 787	446 400	16
17		722, 723	Other Investments and Advances	26 006	34 670	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) \$16 763	90 576	98 237	19
20		739, 741	Other Assets	(8 840)	(8 873)	20
21		743	Other Deferred Debits	50 340	24 489	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>644 150</b>	<b>610 102</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	3 513 257	3 455 502	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	1 514 831	1 485 951	25
26		731, 732	Unallocated Items			26
27		733, 735, 736	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(1 843 962)	(1 917 828)	27
28			Net Road and Equipment	3 184 126	3 023 625	28
29	*		<b>TOTAL ASSETS</b>	<b>4 279 178</b>	<b>4 096 054</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	52 030	51 896	31
32		753	Audited Accounts and Wages	37 847	46 642	32
33		754	Other Accounts Payable	16 573	15 970	33
34		755, 756	Interest and Dividends Payable	13 833	15 220	34
35		757	Payables to Affiliated Companies	28 661	36 022	35
36		759	Accrued Accounts Payable	396 145	324 499	36
37		760, 761, 761.5, 762	Taxes Accrued	70 509	44 916	37
38		763	Other Current Liabilities	26 183	30 412	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	61 917	71 720	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>703 698</b>	<b>637 297</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	339 895	345 375	41
42		766	Equipment Obligations	299 055	266 478	42
43		766.5	Capitalized Lease Obligations	10 248	14 502	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	56 294	1 703	45
46		770.1, 770.2	Unamortized Debt Premium	(1 636)	(612)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	376 120	338 992	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	339 201	478 484	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>1 419 177</b>	<b>1 444 922</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	424 875	424 875	52
53			Common Stock	424 875	424 875	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	150 000	150 000	56
57		797	Retained Earnings: Appropriated			57
58		798	Unappropriated (Schedule 220)	1 581 428	1 438 960	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	2 156 303	2 013 835	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>4 279 178</b>	<b>4 096 054</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 \$ 785,407

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 Accounting is in accordance with FASB Statement No. 87, "Employers' Accounting for Pensions".

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund Not determinable for individual companies in the plan \$

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

(i) If funding is by insurance, give name of insuring company No

If funding is by trust agreement, list trustee(s) Northern Trust Company

Date of trust agreement or latest amendment January 1, 1985

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 See Page 10

(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 X No

5. (a) The amount of employers contribution to employee stock ownership plans for the current year was \$ NONE

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

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

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.)

CONTINGENT ASSETS AND LIABILITIES ARE LISTED ON PAGE 9

(a) Changes in Valuation Accounts

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.

NOTHING TO REPORT FOR ITEMS A,B OR C.

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

## NOTES TO FINANCIAL STATEMENTS

## NOTES AND REMARKS

Page 8 item 7:

Taxes

Southern Pacific Company's former consolidated group, of which Southern Pacific Transportation Company was a member, is contesting deficiencies asserted by the Internal Revenue Service for the years 1962 through 1980. The years 1981 through 1983 are currently being examined. Years prior to 1962 are closed. The years 1962-1968 are closed for any further administrative assessment. A great number of issues have been settled, or a basis for settlement reached, for the years 1962-1968. Trial on the years 1962 through 1968 in the U.S. Tax Court concluded in 1986. We do not expect the Court's opinion for some time.

Many issues involve the timing of income or deductions so that any taxes which may become payable with respect thereto would be charged against deferred income taxes and would ultimately be recovered in future years. The consolidated financial statements of the Company, together with the parent company, contain accruals which are considered adequate for any additional taxes and interest that ultimately may become due.

Employment Discrimination Cases

Southern Pacific Transportation Company (SPT) has been the defendant in 16 employment discrimination cases which have been pending in the Federal District in Texas since 1975. These actions, which are based on alleged violations of the Civil Rights Act of 1870 and 1964 charge SPT with classwide discrimination against its Black, Hispanic and female employees in Texas and Louisiana. These consolidated cases were set for trial on August 13, 1984. However, on that date, SPT entered into a tentative settlement of all of the claims of the plaintiffs and the classes. The settlement provides that SPT will pay a sum, not to exceed \$3,350,000 in settlement of all of such claims. The settlement was approved by the court; however, several plaintiffs appealed the approval of the settlement agreement on the ground that it is not fair to all of the classes involved in the litigation. On September 17, 1986, the Fifth Circuit Court of Appeals dismissed the appeal. The claims are being processed with the Equal Employment Opportunity Commission.



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

## NOTES TO FINANCIAL STATEMENTS

Notes to Schedule 200, Page 7, item 3(d)

Charges are allocated on basis of actuarial valuation for each company participating in the Plan. Participating companies are:

AT&SF Railway  
LAJ Railway  
Santa Fe Land Improvement  
Santa Fe Pipeline Company  
Kirby Forest Industries  
Santa Fe Southern Pacific  
Gulf Central Pipeline  
Santa Fe Terminal Services  
Gulf Central Storage & Term.  
Santa Fe Mining  
Santa Fe Energy  
SF Coal Corporation  
SF Minerals  
Cerrillos Land Company  
Santa Fe Pipeline, Inc.  
Santa Fe Pacific Realty Co.  
Santa Fe Pacific Timber Co.  
Southern Pacific Transportation RR  
Northwestern Pacific RR  
Pacific Motor Trucking  
Southern Pacific Pipelines  
Los Angeles Union Terminal  
Black Mesa Pipeline  
Pacific Motor Transport  
Pacific Fruit Express  
Bankers Leasing  
SSW Railway

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

NOTES TO FINANCIAL STATEMENTS



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

## NOTES TO FINANCIAL STATEMENTS

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

NOTES TO FINANCIAL STATEMENTS



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

## NOTES TO FINANCIAL STATEMENTS

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

NOTES TO FINANCIAL STATEMENTS



**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 on 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)

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

**Schedule 210**

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

**Schedule 410**

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	1 843 455	1 836 389	1 843 455		1
2		(102) Passenger	8 160	8 450		8 160	2
3		(103) Passenger-Related					3
4		(104) Switching	23 225	22 415	23 225		4
5		(105) Water Transfers					5
6		(106) Demurrage	12 308	12 339	12 308		6
7		(110) Incidental	23 051	14 222	22 951	100	7
8		(121) Joint Facility-Credit	1 821	1 934	1 821		8
9		(122) Joint Facility-Debit	+ (39)	+ (7)	+ (39)		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	1 911 981	1 895 742	1 903 721	8 260	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	13 275	13 273		13 275	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	1 925 256	1 909 015	1 903 721	21 535	13
14	*	(531) Railway operating expenses	1 895 615	2 426 668	1 877 429	18 186	14
15	*	<b>Net revenue from railway operations</b>	29 641	(517 653)	26 292	3 349	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	13 288	12 930			16
17		(510) Miscellaneous rent income	50 541	44 360			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)		5 368			19
20		(514) Interest Income	8 740	9 478			20
21		(516) Income from sinking and other funds	319	383			21
22		(517) Release of premiums on funded debt	10	7			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	97 573	92 041			24
25		Income from affiliated companies: 519 a. Dividends (equity method)	25 990	28 126			25
26		b. Equity in undistributed earnings (losses)	13 013	(70 306)			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	209 474	122 387			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	239 115	(395 266)			27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	12 892	8 841			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss	(256)	194			31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	13 170	5 013			34
35		(553) Uncollectible accounts	1 169	6 800			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	26 975	20 848			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	212 140	(416 114)			37

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**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	57 661	59 378	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	7 611	2 094	40
41		(548) Amortization of discount on funded debt	395	261	41
42		TOTAL FIXED CHARGES (lines 38-41)	65 667	61 733	42
43		Income after fixed charges (lines 37, 42)	146 473	(477 847)	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)	146 473	(477 847)	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	(24 846)	(34 504)	47
48	*	(b) State income taxes	(3 070)	(2 878)	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	31 921	(186 207)	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)	4 005	(223 589)	51
52	*	Income from continuing operations (lines 46-51)	142 4 8	(254 258)	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 51 + 53 + 54)	142 468	(254 258)	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		TOTAL EXTRAORDINARY ITEMS (lines 56-58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	142 468	(254 258)	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	Net revenues from railway operations	29 641	(517 653)	62
63	*	(556) Income taxes on ordinary income ( - )	(27 916)	(37 382)	63
64	*	(557) Provision for deferred income taxes ( - )	31 921	(186 207)	64
65		Income from lease of road and equipment ( - )			65
66		Rent for leased roads and equipment ( + )	1 763	1 562	66
67		Net railway operating income (loss)	27 399	(292 502)	67



## NOTES AND REMARKS FOR SCHEDULES 210 and 220

# **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	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
		(a)			
1		Balances at beginning of year	\$ 1 194 856	\$ 244 104	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	129 455	13 013	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL	129 455	13 013	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings			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		TOTAL			13
14		Net increase (decrease) during year (Line 6 minus line 13)	129 455	13 013	14
15	*	Balances at close of year (Lines 1, 2 and 14)	1 324 311	257 117	15
16	*	Balances from line 15(c)	257 117	N/A	16
17	(798)	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	1 581 428	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.



## 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	No Par	27 141 366	27 141 366		27 141 366	424 875		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOYAL		27 141 366	27 141 366		27 141 366	424 875		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			27 141 366	424 875			150 000	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			27 141 366	424 875			150 000	17

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

**240. STATEMENT OF CHANGES IN FINANCIAL POSITION**

(Dollars in Thousands)

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

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>SOURCES OF WORKING CAPITAL</b>			
		Working capital provided by operations:			
1	*	Income (loss) from continuing operations (sch 210 line 52)	142 468	(254 258)	1
		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			
2		Loss (gain) on sale or disposal of tangible property	(79 511)	(84 789)	2
3		Depreciation and amortization expenses	180 344	420 949	3
4		Net increase (decrease) in deferred income taxes	37 128	(134 507)	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(13 013)	70 306	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	(140 307)	288 246	6
7		Other (specify):			7
8					8
9					9
10					10
11					11
12		<b>TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS</b>	127 109	305 947	12
		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			
13					13
14		<b>TOTAL WORKING CAPITAL FROM OPERATIONS</b>	127 109	305 947	14
		Working capital from sources other than operating:			
15		Proceeds from issuance of long-term liabilities	86 060		15
16		Proceeds from sale/disposition of carrier operating property	100 923	92 106	16
17		Proceeds from sale/disposition of other tangible property	8 922	6 765	17
18		Proceeds from sale/repayment of investments and advances	22 515	2 027	18
19		Net decrease in sinking and other special funds		35 479	19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22		<b>Decrease in other assets and deferred charges</b>		12 789	22
23		<b>Increase in payables to affiliated companies</b>	54 591		23
24					24
25					25
26		<b>TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING</b>	273 011	149 166	26
27		<b>TOTAL SOURCES OF WORKING CAPITAL</b>	400 120	455 113	27



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

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		<b>APPLICATION OF WORKING CAPITAL</b>			
28		Amount paid to acquire/retire long-term liabilities	67 434	68 163	28
29		Cash dividends declared			29
30		Purchase price of carrier operating property	349 747	337 739	30
31		Purchase price of other tangible property	3 968	10 942	31
32		Purchase price of long-term investment and advances	4 225	22 220	32
33		Net increase in sinking or other special funds	21 102		33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Decrease in capitalized lease obligation	5 586	4 803	36
37		Decrease in payables to affiliated companies		17 559	37
38		Increase in other assets and deferred charges	25 884		38
39					39
40					40
41					41
42					42
43					43
44		<b>TOTAL APPLICATION OF WORKING CAPITAL</b>	<b>477 946</b>	<b>461 426</b>	<b>44</b>
45		Net increase (decrease) in working capital	(77 826)	(6 313)	45

**NOTES AND REMARKS**

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

1. This schedule should include only data pertaining to railway transportation services.  
2. Carry out calculation of lines 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	31 813	1
2	Customers (706)	Schedule 200, line 6, column b	116 561	2
3	Other (707)	Note A	23 237	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	171 611	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	1 925 256	5
6	Rent Income	Note B	116 477	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	2 041 733	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	5 671	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	30	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	45	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	52 030	11
12	Audited Accounts and Wages Payable (753)	Note A	37 847	12
13	Accounts Payable—Other (754)	Note A	16 573	13
14	Other Taxes Accrued (761.5)	Note A	91 560	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	198 010	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	1 895 615	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	179 848	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	1 832 244	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	5 090	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	39	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	6	21
22	Cash Working Capital Required	Line 21 x line 19	30 540	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	25 381	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	25 381	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	59 688	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	59 688	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	85 069	28

- Notes: (A) Use common carrier portion only. Common carrier refers to railway transportation service.
- (B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.
- (C) If result is negative, use zero.



NOTES AND REMARKS  
SCHEDULE C VOTING POWERS AND ELECTIONS (PAGE 3)

In December 1983, Southern Pacific Company (SPCo) and Santa Fe Industries, Inc. (SFI) became wholly-owned subsidiaries of Santa Fe Southern Pacific Corporation (SFSP) pursuant to a Combination Agreement and Plan of Reorganization approved by SPCo and SFI shareholders.

One objective of the 1983 SPCo/SFI combination was the merger of SPT's transportation operations with those of Atchison, Topeka and Santa Fe Railway Company (ATSF), a wholly-owned subsidiary of SFI. Before the SPT/ATSF merger could be consummated, the Interstate Commerce Commission (ICC) required that SPT's voting stock be deposited into an Independent Voting Trust until (1) such time as the contemplated SPT/ATSF merger received ICC approval and became effective, or (2) the ICC otherwise approved termination of the Trust pursuant to provisions of the Voting Trust Agreement. On October 1, 1986, La Salle National Bank of Chicago, Illinois, succeeded Valley National Bank of Arizona as Trustee.

In July 1986, after extensive public proceedings, the ICC voted to deny the proposed SPT/ATSF merger and ordered SFSP to divest either SPT or ATSF; moreover, the ICC stipulated, among other matters, that if SFSP pursues the divestiture of SPT as a course of action, SPT must be restored, if necessary, to its financial condition as of the December 1983 combination of SPCo and SFI. Subsequent to the ICC's decision, SFSP, SPT and ATSF filed petitions with the ICC to reopen the proceedings based on new evidence and changed circumstances. On June 30, 1987, the ICC voted 4 to 1 to deny reopening of the proceedings.

In September 1987, SFSP filed an Initial Plan and Report on Divestiture with the ICC in which it indicated its intention to pursue the disposition of SPT and its subsidiaries. On December 24, 1987, SFSP and SPCo entered into a Share Purchase Agreement with Rio Grande Industries, Inc. (RGI) and its wholly-owned subsidiary, SPTC Holding Inc. (Holding Inc.), whereby all of SPT's common stock owned by SPCo would be acquired by Holding Inc. for a purchase price of \$1.02 billion in cash and the assumption of approximately \$800 million in SPT indebtedness.

Under the Share Purchase Agreement, there are significant stipulations which SFSP, SPCo, RGI and Holding Inc. must satisfy before the purchase agreement becomes effective. In addition, because RGI also owns the Denver and Rio Grande Western Railway Company (DRGW), the purchase agreement must receive advance approval from the ICC. Until the ICC decision is rendered, SFSP and SPCo will continue to keep SPT's common stock in the Independent Voting Trust.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Central California Traction Co. -Common	( 33.33	1
2				Note A	(	2
3			"	Central California Traction Co. -Preferred	(	3
4			"	Northwestern Pacific Railroad Co. -Common	100	4
5			"	Pacific Fruit Express Co. -Common	100	5
6			"	Pacific Motor Transport Co. -Common	100	6
7			"	Pacific Motor Trucking Co. -Common	100	7
8			"	Portland Terminal R.R. Co. -Common Note C	20	8
9			"	Portland Traction Co. -Common Note B	50	9
10			"	St. Louis Southwestern Ry. Co. -Common	99.9	10
11			"	St. Louis Southwestern Ry. Co. -Preferred	99.8	11
12			"	Sunset Ry. Co. -Common Note D	50	12
13			"	The Ogden Union Ry. and Depot Co. -Common Note B	50	13
14			"	Visalia Electric R.R. Co. -Common	100	14
15				Total A-1		15
16						16
17						17
18						18
19						19
20						20
21		A-3	X	Evergreen Leasing Corp. -Common	100	21
22			"	Los Angeles Union Terminal, Inc. -Common	100	22
23			VII	Southern Pacific Air Freight, Inc. -Common	100	23
24			"	Southern Pacific Equipment Co. -Common	100	24
25			"	Southern Pacific International -Common	100	25
26			"	Trailer Train Co.	2.44	26
27			"	Southern Pacific Warehouse Co. -Common	100	27
28				Total A-3		28
29						29
30				Total A		30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2	399			399				2
3	265			265				3
4	7 012			7 012				4
5	12 000		6 000*	6 000				5
6	1			1			1 000	6
7	14 906			14 906				7
8	940			940			1 631	8
9	1 950			1 950			199	9
10	30 356			30 356			17 170	10
11	18 514			18 514			990	11
12	82			82				12
13	150			150				13
14	70			70				14
15	86 645		6 000	80 645			20 990	15
16								16
17								17
18								18
19								19
20								20
21	1			1			1 000	21
22								22
23	65			65				23
24	11 722			11 722			4 000	24
25	1			1				25
26	132			132				26
27	19			19				27
28	11 940			11 940			5 000	28
29								29
30	98 585		6 000	92 585			25 990	30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

\* Partial liquidation dividend



**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		D-3	X	Trailer Train Co. -Unsec.30-Yr.6½%-7½%		1
2				Sub.Notes		2
3				Total D-3		3
4				Total D		4
5						5
6		E-1	VII	Harbor Belt Line R.R.		6
7			"	Pacific Motor Transport Co.		7
8			"	Pacific Motor Trucking Co.		8
9			"	Northwestern Pacific R.R. Co.		9
10			"	The Ogden Union Ry. and Depot Co.		10
11			"	Port Terminal Railroad Association		11
12			"	Visalia Electric		12
13			"	SP International		13
14				Total E-1		14
15						15
16		E-3	VII	Southern Pacific Equipment Co.		16
17			X	Evergreen Leasing Corp.		17
18				Total E-3		18
19						19
20				Total E		20
21						21
22				Total Account 721		22
23						23
24						24
25						25
26	715			Sinking funds )		26
27	716			Capital and other reserve funds) None		27
28	717			Insurance and other funds )		28
29						29
30				GRAND TOTAL		30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

**NOTES AND REMARKS**

**SCHEDULE 310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES**

- Note A: Controlled jointly with The Atchison, Topeka & Santa Fe Ry. Co. and Union Pacific R.R. Co.
- Note B: Controlled jointly with Union Pacific R.R. Co.
- Note C: Controlled jointly with Burlington Northern Inc. and Oregon-Washington R.R. & Navigation Co.
- Note D: Controlled jointly with The Atchison, Topeka & Santa Fe Ry. Co. and operated by each company alternately for five-year periods.

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2	656			656			23	2
3	656			656			23	3
4	656			656			23	4
5								5
6	90			90			2	6
7	2 683			2 683				7
8	23 370		4 009	19 361			332	8
9	70 944	2 000		72 944				9
10	1 278			1 278			64	10
11	224		24	200			10	11
12	648	225		873				12
13		2 000		2 000			30	13
14	99 237	4 225	4 033	99 429			438	14
15								15
16								16
17	3 818		3 818					17
18	3 818		3 818					18
19								19
20	103 055	4 225	7 851	99 429			438	20
21								21
22	202 296	4 225	13 851	192 670			26 451	22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30	202 296	4 225	13 851	192 670			26 466	30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40



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

*Undistributed Earnings From Certain Investments in Affiliated Companies*

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
<i>Carriers (List specifics for each company)</i>								
1	Central California Traction	481					481	1
2	Northwestern Pacific Railroad	(73 250)		504			(72 746)	2
3	Pacific Fruit Express	(12 755)		2 248			(10 507)	3
4	Pacific Motor Transport	930		341			1 271	4
5	Pacific Motor Trucking Co. & Subs	(43 447)		(1 112)			(44 559)	5
6	Portland Terminal RR Co.	(126)		(343)			(469)	6
7	Portland Traction Co.	(1 453)		(137)			(1 590)	7
8	St. Louis Southwestern Ry. Co. & Subs.	359 306		14 806			374 112	8
9	Sunset Ry Co.	623					623	9
10	Ogden Union Railway & Depot Co.	(17)					(17)	10
11	Visalia Electric Railroad Co.	(221)		(210)			(431)	11
12	Total Carriers	230 071		16 097			246 168	12
13								13
<i>Noncarrier (List specifics for each company)</i>								
14	Evergreen Leasing Corp.	949		281			1 230	14
15	Southern Pacific Air Freight	(321)					(321)	15
16	Southern Pacific Marine Transport	754					754	16
17	Southern Pacific International	(773)		(158)			(931)	17
18	Southern Pacific Equipment	13 182		(3 207)			9 975	18
19	Southern Pacific Warehouse	242					242	19
20	Total Non-Carriers	14 033		(3 084)			10 949	20
21								21
22								22
23								23
24								24
25								25
26								26
27	Total	244 104		13 013			257 117	27

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In 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.

## 1987 ABANDONMENTS

## NOTES AND REMARKS

LOUISIANA BRANCH LINES-TOTAL OF 94.34 MILES - ABANDONED MARCH 1987.

1. BAYOU SALE BRANCH FROM MILEPOST 0.03 AT OR NEAR BAYOU SALE TO MILEPOST 4.36 AT OR NEAR CABOT, INCLUDING THE GARDEN CITY SPUR BETWEEN MILEPOST 97.70 TO MILEPOST 98.25.
2. CYPREMORT BRANCH FROM MILEPOST 0.10 AT OR NEAR BALDWIN TO MILEPOST 15.25 AT OR NEAR CYPREMORT AND BETWEEN MILEPOST 15.01 AT CYPREMORT AND MILEPOST 18.46 AT OR NEAR WEEKS ISLAND.
3. HOUMA BRANCH FROM MILEPOST 0.07 AT SCHRIEVER TO MILEPOST 14.00 AT OR NEAR HOUMA AND BETWEEN MILEPOST 17.75 END OF BRANCH AT OR NEAR COLLEY.
4. MIDLAND BRANCH FROM MILEPOST 5.35 AT OR NEAR I&V JUNCTION TO MILEPOST 31.06 AT OR NEAR KAPLAN.
5. YOUNGSMILE BRANCH FROM MILEPOST 18.00 AT OR NEAR PESSON TO MILEPOST 20.96 AT OR NEAR DAVID'S JUNCTION.
6. NAPOLEONVILLE BRANCH FROM MILEPOST 0.04 AT OR NEAR SCHRIEVER TO MILEPOST 15.28 AT END OF BRANCH.
7. SALT MINE BRANCH FROM MILEPOST 0.00 AT OR NEAR NEW IBERIA TO MILEPOST 9.80 AT OR NEAR SALT MINE, INCLUDING THAT CERTAIN LINE (MISSOURI PACIFIC DRILL) AT NEW IBERIA BETWEEN MILEPOST 126.32 AND MILEPOST 130.87.

21.25 MILES OF THE NAPA BRANCH FROM MILEPOST 67.50 AT OR NEAR ROCKTRAM TO MILEPOST 88.75 AT KRUG, CALIFORNIA - ABANDONED APRIL 1987.

23.51 MILES OF THE PALACIOS BRANCH FROM MILEPOST 13.49 AT OR NEAR NEWGULF TO MILEPOST 37.00 AT OR NEAR BAY CITY, TEXAS - ABANDONED SEPTEMBER 1987.

1.79 MILES OF THE AUSTIN BRANCH FROM MILEPOST 113.22 TO MILEPOST 115.01 AT AUSTIN, TEXAS - ABANDONED DECEMBER 1987.

RESTRUCTURING - RETIREMENT OF 661.169 MILES OF YARD TRACK.

COL.B-LINE 31-A/C 902 "REHAB-LOCOMOTIVES"-\$31 TRANSFERRED TO A/C 90

COL.B-LINE 32-A/C 903 "REHAB-FREIGHT CARS"-\$1,816 TRANSFERRED TO A/C 90

COL.E-LINE 31-INCLUDES CAPITALIZED INTEREST - \$5,394

UNDER PROVISIONS OF FASB-13-CAPITALIZED LEASES FOR 1987 COL. E - \$0

COL.F-(\$15,576)



**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	67 976			1
2		(3) Grading	306 096			2
3		(4) Other right-of-way expenditures	2 218			3
4		(5) Tunnels and subways	40 958			4
5		(6) Bridges, trestles, and culverts	170 000			5
6		(7) Elevated structures				6
7		(8) Ties	742 425			7
8		(9) Rail and other track material	1 244 445			8
9		(11) Ballast	297 595			9
10		(13) Fences, snowsheds, and signs	13 880			10
11		(16) Station and office buildings	80 611			11
12		(17) Roadway buildings	6 366			12
13		(18) Water stations	1 766			13
14		(19) Fuel stations	6 548			14
15		(20) Shops and enginehouses	49 334			15
16		(22) Storage warehouses	3			16
17		(23) Wharves and docks	138			17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	63 508			19
20		(26) Communication systems	56 238			20
21		(27) Signals and interlockers	176 988			21
22		(29) Power plants	281			22
23		(31) Power-transmission systems	4 494			23
24		(35) Miscellaneous structures	1 123			24
25		(37) Roadway machines	41 406			25
26		(39) Public improvements - Construction	44 769			26
27		(44) Shop machinery	26 186			27
28		(45) Power-plant machinery	1 445			28
29		Other (specify and explain)				29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>3 446 797</b>			30
31		(52) Locomotives	610 381			31
32		(53) Freight-train cars	840 351			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	21 630			36
37		(58) Miscellaneous equipment	11 742			37
38		(59) Computer systems and word processing equipment				38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>1 484 104</b>			39
40		(76) Interest during construction				40
41		(80) Other elements of investment				41
42		(90) Construction in progress	10 552			42
43		<b>GRAND TOTAL</b>	<b>4 941 453</b>			43

**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		(465)	1 152	(1 617)	66 359	1
2		10 982	2 125	8 857	314 953	2
3		46		46	2 264	3
4		334	(108)	442	41 400	4
5		6 155	3 882	2 273	172 273	5
6						6
7		67 339	67 477	(138)	742 287	7
8		127 885	101 920	25 965	1 270 410	8
9		31 622	18 912	12 710	310 305	9
10		51	69	(18)	13 862	10
11		(3 730)	4 315	(8 045)	72 566	11
12		85	125	(40)	6 326	12
13		323	9	314	2 080	13
14		(640)	95	(735)	5 813	14
15		364	1 119	(755)	48 579	15
16					3	16
17					138	17
18						18
19		9 108	89	9 019	72 527	19
20		3 661	46	3 615	59 853	20
21		4 619	998	3 621	180 609	21
22		(8)	25	(33)	248	22
23		1 084		1 084	5 578	23
24		1		1	1 124	24
25		4 363	1 008	3 355	44 761	25
26		4 630	76	4 554	49 323	26
27		1 515	1 360	155	26 341	27
28			12	(12)	1 433	28
29						29
30		269 324	204 706	64 618	3 511 415	30
31		69 401	10 216	59 185	669 566	31
32		9 771	47 032	(37 261)	803 090	32
33						33
34						34
35						35
36		25	348	(323)	21 307	36
37		84	500	(416)	11 326	37
38		9 306	310	8 996	8 996	38
39		88 587	58 406	30 181	1 514 285	39
40						40
41						41
42		(8 164)		(8 164)	2 388	42
43		349 747	263 112	86 635	5 028 088	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 therefor are included in the rent for equipment Accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 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	304 946	310 834	1.00				
2	(4) Other, right-of-way expenditures	2 214	2 260	2.00				2
3	(5) Tunnels and subways	40 957	41 505	1.10				3
4	(6) Bridges, trestles, and culverts	169 311	174 573	1.65				4
5	(7) Elevated structures							5
6	(8) Ties	741 421	750 197	4.14				6
7	(9) Rail and other track material	1241 781	1273 597	3.48				7
8	(11) Ballast	297 088	310 090	2.45				8
9	(13) Fences, snow sheds, and signs	13 869	13 866	2.00				9
10	(16) Station and office buildings	80 283	71 368	2.22				10
11	(17) Roadway buildings	6 350	6 314	2.86	TOTAL ROAD AND EQUIPMENT LEASED FROM OTHERS REPRESENTS LESS THAN 5% OF TOTAL ROAD AND EQUIPMENT OWNED RESPECTIVELY.			11
12	(18) Water stations	1 681	1 694	3.33				12
13	(19) Fuel stations	6 525	6 441	3.33				13
14	(20) Shops and enginehouses	49 230	47 794	1.96				14
15	(22) Storage warehouses	3	3	2.12				15
16	(23) Wharves and docks	128	128	2.48				16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	63 508	72 026	4.47				18
19	(26) Communication systems	56 018	58 352	3.54				19
20	(27) Signals and interlockers	173 514	176 281	3.27				20
21	(29) Power plants	281	248	2.50				21
22	(31) Power-transmission systems	4 458	5 455	3.03				22
23	(35) Miscellaneous structures	1 122	1 133	2.22				23
24	(37) Roadway machines	41 404	44 045	6.00				24
25	(39) Public improvements—Construction	44 756	48 646	2.23				25
26	(44) Shop machinery	26 131	27 273	2.80				26
27	(45) Power-plant machinery	1 444	1 444	2.86				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	3368 423	3445 567	3.15				30
	EQUIPMENT							
31	(52) Locomotives	610 350	666 686	4.89				31
32	(53) Freight-train cars	846 607	817 699	4.83				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment							35
36	(57) Work equipment	21 531	21 211	4.41				36
37	(58) Miscellaneous equipment	11 742	11 304	7.28				37
38	(59) Computer systems and word processing equipment		8 642	14.28				38
39	TOTAL EQUIPMENT	1490 230	1525 542	4.93				39
40	GRAND TOTAL	4858 653	4971 109	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)		
		<b>ROAD</b>							
1		(3) Grading	103 662	2 996		2 175	5	104 478	1
2		(4) Other, right-of-way expenditures	543	44		(10)		597	2
3		(5) Tunnels and subways	11 493	457		(107)		12 057	3
4		(6) Bridges, trestles, and culverts	78 282	2 694		3 661	11	77 304	4
5		(7) Elevated structures							5
6		(8) Ties	372 171	30 715		75 381	86	327 419	6
7		(9) Rail and other track material	328 251	43 647		100 447	53	271 398	7
8		(11) Ballast	74 652	7 433		19 373	19	62 693	8
9		(13) Fences, snow sheds, and signs	10 971	278		67		11 182	9
10		(16) Station and office buildings	32 357	1 301	(5 189)	1 404	242	26 823	10
11		(17) Roadway buildings	3 567	180		123		3 624	11
12		(18) Water stations	739	57		11		785	12
13		(19) Fuel stations	2 287	214		109		2 392	13
14		(20) Shops and enginehouses	27 052	939		1 118		26 873	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	62	3				65	16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	8 244	893		83	181	8 873	18
19		(26) Communication systems	18 813	2 020		46	1	20 786	19
20		(27) Signals and interlockers	67 809	5 711		1 054	1	72 465	20
21		(29) Power plants	246	6		25		227	21
22		(31) Power-transmission systems	2 958	152				3 110	22
23		(35) Miscellaneous structures	747	25				772	23
24		(37) Roadway machines	22 085	2 468		990		23 563	24
25		(39) Public improvements—Construction	19 584	1 040		199		20 423	25
26		(44) Shop machinery*	9 352	747		1 331		8 768	26
27		(45) Power-plant machinery	861	41		12		890	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		<b>TOTAL ROAD</b>	1196 788	104 061	(5 189)	207 492	599	1087 569	30
		<b>EQUIPMENT</b>							
31	*	(52) Locomotives	238 064	30 735	1 997	8 211		262 585	31
32	*	(53) Freight-train cars	447 338	40 436		39 787		447 987	32
33	*	(54) Passenger-train cars	233			231		2	33
34	*	(55) Highway revenue equipment							34
35	*	(56) Floating equipment							35
36	*	(57) Work equipment	14 971	942		182		15 731	36
37	*	(58) Miscellaneous equipment	10 047	839		461		10 425	37
38		(59) Computer systems and word processing equipment		1 565	5 189	310		6 444	38
39	*	Amortization Adjustments							39
40		<b>TOTAL EQUIPMENT</b>	710 653	74 517	7 186	49 182		743 174	40
41		<b>GRAND TOTAL</b>	1907 441	178 578	1 997	256 674	599	1830 743	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			NONE				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			NONE				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>							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	13	5 857	% 1.00	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	7	8 175	1.65	4
5	(7) Elevated structures				5
6	(8) Vies	145	1 363	4.26	6
7	(9) Rail and other track material	354	1 811	1.27	7
8	(11) Ballast	99	449	2.45	8
9	(13) Fences, snow sheds, and signs	1	1	2.00	9
10	(16) Station and office buildings	227	2 973	2.22	10
11	(17) Roadway buildings	2	2	2.86	11
12	(18) Water stations				12
13	(19) Fuel stations	13	13	3.33	13
14	(20) Shops and enginehouses	14	14	1.96	14
15	(22) Storage warehouses				15
16	(23) Wharves and docks	11	11	2.48	16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals	6	48 816	4.47	18
19	(26) Communication systems	18	365	3.54	19
20	(27) Signals and interlockers	47	400	3.27	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	1	1	2.23	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>	<b>958</b>	<b>70 251</b>	<b>3.64</b>	<b>30</b>
	<b>EQUIPMENT</b>				
31	(52) Locomotives	31	35	4.86	31
32	(53) Freight-train cars	154	184	3.86	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>	<b>185</b>	<b>219</b>	<b>4.02</b>	<b>40</b>
41	<b>GRAND TOTAL</b>	<b>1 143</b>	<b>70 470</b>		<b>41</b>

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



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

(Dollars in Thousands)

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

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

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

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

5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	Cross Check	Account  (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	6	59	5			70	1
2		(4) Other, right-of way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	5	135	11			151	4
5		(7) Elevated structures							5
6		(8) Ties		58	86			144	6
7		(9) Rail and other track material		23	53			76	7
8		(11) Ballast		11	19			30	8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings	64	65	5	11		123	10
11		(17) Roadway buildings	1					1	11
12		(18) Water stations							12
13		(19) Fuel stations	11					11	13
14		(20) Shops and enginehouses	10					10	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals		2 168	181			2 349	18
19		(26) Communication systems		12	1			13	19
20		(27) Signals and interlockers	42	13	1			56	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	1					1	25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD	140	2 544	362	11		3 035	29
		EQUIPMENT							
30		(52) Locomotives	1	2				3	30
31		(53) Freight-train cars	(26)	6				(20)	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		TOTAL EQUIPMENT	(25)	8				(17)	38
39		GRAND TOTAL	115	2 552	362	11		3 018	39

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

## NOTES AND REMARKS FOR SCHEDULE 335

The amounts listed as "Other Credits" represent the following:

\$5,189 is the beginning balance of accumulated depreciation for company owned and capitalized lease computer equipment transferred to Account 59 - Computer systems and word processing equipment, per Ex Parte 455.

Line 31, Account 52, \$1,997 is the prior years accumulated depreciation of capitalized interest transferred to Account 735.

The amounts listed as "Other Debits" represent the following:

Various line items totaling \$362 is the prior accumulated depreciation mis-classified as account 735 rather than 733. Each Line item will appear in "Other Credits" on Schedule 342 representing this transfer.

Line 10, Account 16 - Stations and Office Buildings, contains \$237 mis-classified as account 735 rather than 738. This corrects a 1986 entry reflected in Schedule 335 column (d) "Other Credits".

Credits to the reserve will not agree to charges to operating expenses due to \$1,282 credited to account 621100 and debited to appropriate property accounts for use of equipment on capital projects.

## NOTES AND REMARKS FOR SCHEDULE 342

The amounts listed as "Other Credits" represent the following:

Line items totaling \$362 is the prior accumulated depreciation mis-classified as account 735 rather than 733. Each line item will appear in "Other Debits" on Schedule 335 representing this transfer.



**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>	292	292	2.05	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 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							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL	7					7	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	Southern Pacific Transportation Company	9 482	5 028 088	1 843 962	1
2		Plus: Road property Leased from others:				2
3	O	City and County of San Francisco (formerly				3
4		Ocean Shore Railway) yard switching tracks		34		4
5	O	Union Pacific Railroad Company-tracks and				5
6		facilities		333		6
7	O	The Ogden Union Railway and Depot Company				7
8		yard switching tracks		14		8
9	O	Medford Corp.-Medford, Oregon-Way switching				9
10		tracks		40		10
11	O	Nueces County Navigation District No. 1				11
12		Terminal Properties-Corpus Christi, Texas		581		12
13		Sub-Total	9 482	5 029 090	1 843 962	13
14						14
15		Less: Facilities not in service of respondent:				15
16	R	Guadalupe-Betteravia, CA-First main and way				16
17		switching tracks leased to Santa Maria Vally RR		98	7	17
18	R	Winehaven, CA-Yard switching tracks leased to				18
19		U.S. Government (Navy Dept.)		6		19
20	R	Searles, CA-Way switching tracks leased to				20
21		Trona Railway Co.		5		21
22	R	So. Klamath Falls, Ore-Yard switching tracks				22
23		leased to Burlington Northern		5		23
24	R	Chemult Ore-Way switching tracks leased to				24
25		Burlington Northern		4		25
26	R	Ogden, Utah-First and Second Main and yard				26
27		and switching tracks leased to OUR&D Co.		166		27
28	R	Manchester, Texas-SPUR tracks leased to PTR		8		28
29	R	Tracks leased to OUR&D Co. (See line 6)		333		29
30		Sub-Total		625	7	30
31		TOTAL	9 482	5028 465	1843 955	31

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## 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 (proprietary companies) (d)	Other Leased properties (e)	Line No.
1		(2) Land for transportation purposes	66 339			8	1
2		(3) Grading	314 911			148	2
3		(4) Other, right-of-way expenditures	2 264				3
4		(5) Tunnels and subways	41 400				4
5		(6) Bridges, trestles, and culverts	172 253			31	5
6		(7) Elevated structures					6
7		(8) Ties	742 227			81	7
8		(9) Rail and other track material	1270 294			281	8
9		(11) Ballast	310 286			53	9
10		(13) Fences, snow sheds, and signs	13 859			1	10
11		(16) Station and office buildings	72 564			19	11
12		(17) Roadway buildings	6 326				12
13		(18) Water stations	2 080				13
14		(19) Fuel stations	5 813				14
15		(20) Shops and enginehouses	48 573				15
16		(22) Storage warehouses	3				16
17		(23) Wharves and docks	138				17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	72 527				19
20		(26) Communication systems	59 853				20
21		(27) Signals and interlockers	180 609			16	21
22		(29) Power plants	248				22
23		(31) Power-transmission systems	5 574				23
24		(35) Miscellaneous structures	1 124				24
25		(37) Roadway machines	44 761				25
26		(39) Public improvements—Construction	49 323			13	26
27		(44) Shop machinery	26 341				27
28		(45) Power-plant machinery	1 433				28
29		Leased property capitalized rentals (explain)	(333)			347	29
30		Other (specify and explain)					30
31		<b>TOTAL ROAD</b>	3510 790			998	31
32		(52) Locomotives	669 566				32
33		(53) Freight-train cars	803 090				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment					36
37		(57) Work equipment	21 307				37
38		(58) Miscellaneous equipment	11 326				38
39		(59) Computer systems and word processing equipment	8 996				39
40		<b>TOTAL EQUIPMENT</b>	1514 285				40
41		(76) Interest during construction				4	41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	2 388				43
44		<b>GRAND TOTAL</b>	5027 463			1 002	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
Line 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 450
		Schedule 210
Line 4 column b	=	Line 47 column b



410. RAILWAY OPERATING EXPENSES  
(Dollars in thousands)

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

Line No.	Cross Check	Name of railway operating expense account  (a)	Freight					Passenger (g)	Total (h)	
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
WAY AND STRUCTURES ADMINISTRATION										
1		Track	(3,259)	301	210	740	(2,008)	17	(1,991)	
2		Bridge and Building	2,166	132	315		2,613	16	2,629	
3		Signal	4,500	145	2		4,647	25	4,672	
4		Communication	3,442	2,306	106	1,048	6,902	7	6,909	
5		Other	4,142	1,295	930	1,477	7,844	15	7,859	
REPAIR AND MAINTENANCE										
6		Roadway - Running	7,718	232	3,929	679	12,558	92	12,650	
7		Roadway - Switching	558	17	287	50	912	11	923	
8		Tunnels and Subways-Running	99	(15)	(5)	(7)	72	1	73	
9		Tunnels and Subways-Switching	7	(1)		(1)	5		5	
10		Bridges & Culverts-Running	6,034	1,594	446	315	8,389	8	8,397	
11		Bridges & Culverts-Switching	441	117	32	23	613		613	
12		Ties - Running	57	(716)	94	(1,948)	(2,513)	2	(2,511)	
13		Ties - Switching	4	(56)	7	(154)	(199)		(199)	
14		Rail & Other Tk Matl-Running	6,213	898	715	(1,469)	6,357	5	6,362	
15		Rail & Other Tk Matl-Switching	396	59	46	(96)	405	8	413	
16		Ballast - Running	1,337	(430)	5	(252)	660	5	665	
17		Ballast - Switching	83	(27)		(16)	40		40	
18		Rd Prop Damaged - Running	5,572	2,181	2,604	383	10,740	12	10,752	
19		Rd Prop Damaged - Switching	407	159	190	28	784	1	785	
20		Rd Prop Damaged - Other	222	72	265	7	566	5	571	
21		Signals & Interlockers-Running	11,955	6,178	408	308	18,849	135	18,984	
22		Signals & Interlockers-Switch.	800	453	24	23	1,300	38	1,338	
23		Communications Systems	4,894	2,968	(79)	116	7,899		7,899	
24		Power Systems	1,746	271	19	3	2,039	5	2,044	
25		Highway Grade Crossings-Running	1,145	1,141	216	115	2,617	20	2,637	
26		Highway Grade Crossings-Switch.	83	84	7	9	183	11	194	
27		Station and Office Building	2,314	664	2,337	181	5,496	17	5,513	
28		Shop Buildings - Locomotives	98	1			99		99	
29		Shop Buildings - Freight Cars						N/A		
30		Shop Buildings - Other Equip.	660	198	44	4	906	2	908	

Road Initials: SPT Year 1987

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
101		REPAIR AND MAINTENANCE - Cont'd							
102		Locomotive Svc Facilitites	1,033	371	533	23	1,960	(16)	1,944
103		Misc Buildings & Structures	1,281	539	89	228	2,137	1	2,138
104		Coal Terminals						N/A	
105		Ore Terminals						N/A	
106		Other Marine Terminals						N/A	
107		TOFC/COFC - Terminals	24	49	3,016		3,089	N/A	3,089
108		Motor Vechicie Ld & Distrib Fac						N/A	
109		Fac for Other Specialized Svc	16	47		3	66	N/A	66
110		Roadway Machines	7,165	1,577	369	277	9,388	2	9,390
111		Small Tools and Supplies	4	(2,214)	1,614	27	(569)	5	(564)
112		Snow Removal							
113		Fringe Benefits - Running	N/A	N/A	N/A	16,036	16,036	98	16,134
114		Fringe Benefits - Switching	N/A	N/A	N/A	1,123	1,123	7	1,130
115		Fringe Benefits - Other	N/A	N/A	N/A	11,346	11,346	24	11,370
116		Casualties & Ins. - Running	N/A	N/A	N/A	13,719	13,719		13,719
117		Casualties & Ins. - Switching	N/A	N/A	N/A	5,913	5,913	162	6,075
118		Casualties & Ins. - Other	N/A	N/A	N/A	9,226	9,226		9,226
119	*	Lease Rentals-Dr. - Running	N/A	N/A	20	N/A	20		20
120	*	Lease Rentals-Dr. - Switching	N/A	N/A	772	N/A	772		772
121	*	Lease Rentals-Dr. - Other	N/A	N/A	19,702	N/A	19,702	76	19,778
122	*	Lease Rentals-(Cr.)-Running	N/A	N/A	(5)	N/A	(5)		(5)
123	*	Lease Rentals-(Cr.)-Switching	N/A	N/A	(1)	N/A	(1)		(1)
124	*	Lease Rentals-(Cr.)-Other	N/A	N/A		N/A			
125		Jt Fac Rent-Dr. - Running	N/A	N/A	2,226	N/A	2,226		2,226
126		Jt Fac Rent-Dr. - Switching	N/A	N/A	1,197	N/A	1,197		1,197
127		Jt Fac Rent-Dr. - Other	N/A	N/A	1	N/A	1		1
128		Jt Fac Rent-(Cr.)-Running	N/A	N/A	(3,564)	N/A	(3,564)		(3,564)
129		Jt Fac Rent-(Cr.)-Switching	N/A	N/A	(1,468)	N/A	(1,468)		(1,468)
130		Jt Fac Rent-(Cr.)-Other	N/A	N/A	(150)	N/A	(150)		(150)
131	*	Other Rents-Debit - Running	N/A	N/A	2	N/A	2		2
132	*	Other Rents-Debit - Switching	N/A	N/A		N/A			
133	*	Other Rents-Debit - Other	N/A	N/A	799	N/A	799	3	802
133	*	Other Rents-(Credit)-Running	N/A	N/A		N/A			

Road Initials: SPT Year 1987



410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in thousands)

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Road Initials: SPT Year 1987

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
134	*	REPAIR AND MAINTENANCE - Cont'd							
135	*	Other Rents-(Credit)-Switching	N/A	N/A		N/A			
136	*	Other Rents-(Credit)-Other	N/A	N/A		N/A			
137	*	Depreciation - Running	N/A	N/A	N/A	90,409	90,409	98	90,507
138	*	Depreciation - Switching	N/A	N/A	N/A	6,346	6,346	31	6,377
139	*	Depreciation - Other	N/A	N/A	N/A	7,644	7,644	8	7,652
140		Jt Facility-Debit - Running	N/A	N/A	7,090	N/A	7,090		7,090
141		Jt Facility-Debit - Switching	N/A	N/A	522	N/A	522		522
142		Jt Facility-Debit - Other	N/A	N/A		N/A			
143		Jt Facility-(Credit)-Running	N/A	N/A	(9,920)	N/A	(9,920)		(9,920)
144		Jt Facility-(Credit)-Switching	N/A	N/A	(408)	N/A	(408)		(408)
145		Jt Facility-(Credit)-Other	N/A	N/A	(38)	N/A	(38)		(38)
146		Dismantl.Retired Rd Prop-Run.							
147		Dismantl.Retired Rd Prop-Switch							
148		Dismantl.Retired Rd Prop-Other							
149		Other - Running	337	93	89	21	540	1	541
150		Other - Switching	25	7	7	2	41		41
151		Other - Other	3,916	(2,685)	292	183	1,706	6	1,712
151		TOTAL WAY AND STRUCTURES	77,635	18,005	35,940	164,092	295,672	964	296,636
		EQUIPMENT							
		LOCOMOTIVES							
201		Administration	8,255	371	166	299	9,091	12	9,103
202	*	Repair and Maintenance	48,449	50,768	3,846	3,809	106,872	108	106,980
203	*	Machinery Repair							
204		Equipment Damaged	22				22		22
205		Fringe Benefits	N/A	N/A	N/A	20,930	20,930	42	20,972
206		Other Casualties & Insurance	N/A	N/A	N/A	5,608	5,608		5,608
207	*	Lease Rentals - Debit	N/A	N/A	23,491	N/A	23,491		23,491
208	*	Lease Rentals - (Credit)	N/A	N/A	(2,115)	N/A	(2,115)		(2,115)
209		Joint Facility Rent - Debit	N/A	N/A	19	N/A	19		19
210		Joint Facility Rent - (Credit)	N/A	N/A	(64)	N/A	(64)		(64)
211	*	Other Rents - Debit	N/A	N/A	1	N/A	1		1
212	*	Other Rents - (Credit)	N/A	N/A	(34)	N/A	(34)		(34)
213	*	Depreciation	N/A	N/A	N/A	31,055	31,055	12	31,067
214		Joint Facility - Debit	N/A	N/A	714	N/A	714		714
215		Joint Facility - (Credit)	N/A	N/A	(293)	N/A	(293)		(293)
216	*	Repairs Bill.to Others-(Credit)	N/A	N/A	(13,218)	N/A	(13,218)		(13,218)

410. RAILWAY OPERATING EXPENSES - Continued  
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Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
217		LOCOMOTIVES - Continued							
218		Dismantling Retired Property	40				40		40
219		Other	207	13	1,239	9	1,468	1	1,469
		TOTAL LOCOMOTIVES	56,973	51,152	13,752	61,710	183,587	175	183,762
		FREIGHT CARS							
220		Administration	3,527	582	552	549	5,210	N/A	5,210
221	*	Repair and Maintenance	24,088	21,418	26,237	(95)	71,648	N/A	71,648
222	*	Machinery Repair						N/A	
223		Equipment Damaged	72		14,925		14,997	N/A	14,997
224		Fringe Benefits	N/A	N/A	N/A	10,191	10,191	N/A	10,191
225		Other Casualties & Insurance	N/A	N/A	N/A	8,072	8,072	N/A	8,072
226	*	Lease Rentals - Debit	N/A	N/A	24,846	N/A	24,846	N/A	24,846
227	*	Lease Rentals - (Credit)	N/A	N/A	(4,702)	N/A	(4,702)	N/A	(4,702)
228		Joint Facility Rent - Debit	N/A	N/A	2	N/A	2	N/A	2
229		Joint Facility Rent - (Credit)	N/A	N/A	(12)	N/A	(12)	N/A	(12)
230	*	Other Rents - Debit	N/A	N/A	221,478	N/A	221,478	N/A	221,478
231	*	Other Rents - (Credit)	N/A	N/A	(97,558)	N/A	(97,558)	N/A	(97,558)
232	*	Depreciation	N/A	N/A	N/A	40,877	40,877	N/A	40,877
233		Joint Facility - Debit	N/A	N/A	231	N/A	231	N/A	231
234		Joint Facility - (Credit)	N/A	N/A	(319)	N/A	(319)	N/A	(319)
235	*	Repairs Bill. to Others-(Credit)	N/A	N/A	(25,644)	N/A	(25,644)	N/A	(25,644)
236		Demantling Retired Property			4		4	N/A	4
237		Other	76	4	19	(7)	92	N/A	92
238		TOTAL FREIGHT CARS	27,763	22,004	160,059	59,587	269,413	N/A	269,413
		OTHER EQUIPMENT							
301		Administration	(281)	442	136	1,067	1,364	12	1,376
302	*	Repair and Maintenance							
303	*	Trucks, Trlrs, & Cont.-Rev Svc	2,035	2,219	2,792	2	7,048		7,048
304	*	Floating Eq.-Revenue Service							
305	*	Psgr and Other Revenue Equip	(698)	181	(15)		(532)	1,201	669
306	*	Computers & Data Proc Systems			2,643		2,643		2,643
307	*	Machinery	1,137	1,522	(179)		2,480		2,480
308	*	Work and Other Non-Rev Equip	1,151	2,426	159	110	3,846		3,846
309		Equipment Damaged	6	8		3	17		17
310		Fringe Benefits	N/A	N/A	N/A	1,221	1,221	326	1,547
311	*	Other Casualties & Insurance	N/A	N/A	N/A	3,320	3,320		3,320
312	*	Lease Rentals - Debit	N/A	N/A	19,300	N/A	19,300	6	19,306
		Lease Rentals - (Credit)	N/A	N/A	(229)	N/A	(229)		(229)

Road Initials: SPT Year 1987



110. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in thousands)

SPT 1987

Road Initials: SPT Year 1987

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)		
313		OTHER EQUIPMENT - Continued							
314		Joint Facility Rent - Debit	N/A	N/A	(3)	N/A	(3)		(3)
315	*	Joint Facility Rent - (Credit)	N/A	N/A	2	N/A	2		2
316	*	Other Rents - Debit	N/A	N/A	30,335	N/A	30,335		30,335
317	*	Other Rents - (Credit)	N/A	N/A	(6,577)	N/A	(6,577)		(6,577)
318		Depreciation	N/A	N/A	N/A	3,366	3,366	2	3,368
319		Joint Facility - Debit	N/A	N/A		N/A			
320	*	Joint Facility - (Credit)	N/A	N/A		N/A			
321		Repairs Bill.to Others-(Credit)	N/A	N/A		N/A			
322		Demantling Retired Property							
323		Other	(1)		53		52	1	53
		TOTAL OTHER EQUIPMENT	3,349	6,798	48,417	9,089	67,653	1,548	69,201
324		TOTAL EQUIPMENT	88,085	79,954	222,228	130,386	520,653	1,723	522,376
		TRANSPORTATION:							
		TRAIN OPERATIONS							
401		Administration	10,871	922	2,321	575	14,689	265	14,954
402		Engine Crews	74,229	2	1,493	1,017	76,741	2,196	78,937
403		Train Crews	134,839	373	267	6,703	142,182	3,008	145,190
404		Dispatching Trains	11,599	1			11,600		11,600
405		Oper. Signals & Interlockers	5,723	548	53	6	6,330	250	6,580
406		Operating Drawbridges	299	1			300		300
407		Highway Crossing Protection		16	22		38		38
408		Train Inspection & Lubrication	20,082	6,062	100		26,244	135	26,379
409		Locomotive Fuel	(38)	129,688			129,650	1,259	130,909
410		Elect Power Pur/Prod-Mot.Power							
411		Servicing Locomotives	23,314	4,909	99		28,322	450	28,772
412		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A				
413		Clearing Wrecks	1,162	150	8,028	29	9,389		9,389
414		Fringe Benefits	N/A	N/A	N/A	103,472	103,472	2,269	105,741
415		Other Casualties and Insurance	N/A	N/A	N/A	16,793	16,793	216	17,009
416		Joint Facility - Debit	N/A	N/A	1,636	N/A	1,636		1,636
417		Joint Facility - (Credit)	N/A	N/A	(2,197)	N/A	(2,197)		(2,197)
418		Other	(356)	409	1,609	(60)	1,602		1,602
419		TOTAL TRAIN OPERATIONS	281,744	143,081	13,431	128,535	566,791	10,048	576,839
		YARD OPERATIONS							
420		Administration	4,996	8	1	6	5,011	65	5,076
421		Switch Crews	64,978	545	99		65,622	206	65,828

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in thousands)

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Line No.	Cross Check	Name of railway operating expense account  (a)	Freight					Passenger  (g)	Total  (h)
			Salaries & wages  (b)	Matl,tools supplies, fuels & lubricants  (c)	Purchased Services  (d)	General  (e)	Total freight expense  (f)		
422		YARD OPERATIONS - Continued							
423		Controlling Operations	8,754	147	3,811	17	12,729	127	12,856
424		Yard and Terminal Clerical	23,386	1,119	39	93	24,637		24,637
425		Oper Switch.Signal.Retar.&Humps	1,584				1,584	141	1,725
426		Locomotive Fuel	(15)	5,957			5,942	24	5,966
427		Elect Power Pur/Prod-Mot.Power							
428		Servicing Locomotives	97	49			146	150	296
429		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A				
430		Clearing Wrecks		5	678	8	691		691
431		Fringe Benefits	N/A	N/A	N/A	38,148	38,148	259	38,407
432		Other Casualties and Insurance	N/A	N/A	N/A	8,829	8,829		8,829
433		Joint Facility - Debit	N/A	N/A	10,115	N/A	10,115		10,115
434		Joint Facility - (Credit)	N/A	N/A	(2,034)	N/A	(2,034)		(2,034)
435		Other	75	16	2,536	1,298	3,925		3,925
		TOTAL YARD OPERATIONS	103,855	7,846	15,245	48,399	175,345	972	176,317
501		TRAIN AND YARD OPERATIONS COMMON							
502		Cleaning Car Interiors	399	(1)	305		703	666	1,369
503		Adjusting and Transfer Loads	542	39	8		589		589
504		Car Loading Devices&Grain Doors		214			214		214
505		Frt Lost or Damaged-all other	N/A	N/A	N/A	11,919	11,919		11,919
506		Fringe Benefits	N/A	N/A	N/A	345	345	244	589
		TOTAL TRAIN & YD OPER COMMON	941	252	313	12,264	13,770	910	14,680
507	*	SPECIALIZED SERVICE OPERATIONS							
508	*	Administration	263	304	1,059	190	1,816	N/A	1,816
509	*	PU&D and Marine Line Haul			2,511		2,511	N/A	2,511
510	*	Load & Unload & Local Marine		7	24,525		24,532	N/A	24,532
511	*	Protective Services			8,896		8,896	N/A	8,896
512	*	Frt Lost/Damaged-Solely Related	N/A	N/A	N/A			N/A	
513	*	Fringe Benefits	N/A	N/A	N/A	98	98	N/A	98
514	*	Casualties and Insurance	N/A	N/A	N/A	770	770	N/A	770
515	*	Joint Facility - Debit	N/A	N/A	41	N/A	41	N/A	41
516	*	Joint Facility - (Credit)	N/A	N/A	(26)	N/A	(26)	N/A	(26)
517	*	Other		2	4		6	N/A	6
		TOTAL SPECIALIZED SVC OPER.	263	313	37,010	1,058	38,644	N/A	38,644

Road Initials: SPT Year 1987



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410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight				Passenger (g)	Total (h)
			Salaries & wages (b)	Matl, tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)	
518		ADMINISTRATIVE SUPPORT OPERATIONS						
519		Administration	2,141	1,384	928	1,128	5,581	72
520		Employe Perform Clerical & Acctg	28,759	1,103	2,527	104	32,493	1,151
521		Communication Systems Operation	4,354	281	1,036	140	5,811	5,811
522		Loss & Damage Claims Processing	1,941	76	204	178	2,399	2,399
523		Fringe Benefits	N/A	N/A	N/A	13,676	13,676	444
524		Casualties and Insurance	N/A	N/A	N/A	6,173	6,173	6,173
525		Joint Facility - Debit	N/A	N/A	(22)	N/A	(22)	(22)
526		Joint Facility - (Credit)	N/A	N/A		N/A		
527		Other	42	125	1,404	950	2,521	2,521
527		TOTAL ADMIN SUPPORT OPERATION	37,237	2,969	6,077	22,349	68,632	1,667
528		TOTAL TRANSPORTATION	424,040	4,461	72,076	212,605	863,182	13,597
601		GENERAL AND ADMINISTRATIVE						
602		Officers-Gen'l Administration	2,991	107	3,016	1,676	7,790	68
603		Accounting, Auditing and Finance	19,408	1,159	2,362	1,080	24,009	352
604		Mgt Services & Data Processing	12,544	509	(179)	380	13,254	222
605		Marketing	7,549	196	1,243	666	9,654	9,654
606		Sales	12,762	1,744	757	3,120	18,383	18,383
607		Industrial Development	1,284	62	1,301	138	2,785	2,785
608		Personnel and Labor Relations	4,232	474	1,069	931	6,706	84
609		Legal and Secretarial	5,974	271	17,498	957	24,700	121
610		Public Relations & Advertising	998	85	980	665	2,728	6
611		Research and Development						
612		Fringe Benefits	N/A	N/A	N/A	24,982	24,982	287
613		Casualties and Insurance	N/A	N/A	N/A	1,378	1,378	1,378
614		Writedown of Uncollect. Accts	N/A	N/A	N/A	7,550	7,550	7,550
615		Property Taxes	N/A	N/A	N/A	17,418	17,418	556
616		Other Taxes Except Income & PR	N/A	N/A	N/A	29,842	29,842	153
617		Joint Facility - Debit	N/A	N/A	1,042	N/A	1,042	1,042
618		Joint Facility - (Credit)	N/A	N/A	(48)	N/A	(48)	(48)
618		Other	264	20	80	5,385	5,749	53
619		TOTAL GENERAL AND ADMINIST.	68,006	4,627	29,121	96,168	197,922	1,902
620	*	TOTAL CARRIER OPER EXPENSES	657,766	257,047	359,365	603,251	1,877,429	18,186
								1,895,615

Road Initials: SPT Year 1987

**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 118 through 123, plus lines 130 through 135.  
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 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			1
2		3	Grading	3 050	103		2
3		4	Other right-of-way expenditures	44			3
4		5	Tunnels and subways	440			4
5		6	Bridges, trestles and culverts	2 819			5
6		7	Elevated structures				6
7		8	Ties	30 760	342		7
8		9	Rail and other track material	43 638	286		8
9		11	Ballast	7 436			9
10		13	Fences, snowsheds and signs	277			10
11		16	Station and office buildings	1 360	9 749		11
12		17	Roadway buildings	180	48		12
13		18	Water stations	55			13
14		19	Fuel stations	213			14
15		20	Shops and enginehouses	937			15
16		22	Storage warehouses				16
17		23	Wharves and docks	3			17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	3 062	5 220		19
20		26	Communications systems	2 031			20
21		27	Signals and interlockers	5 706			21
22		29	Power plants	6			22
23		31	Power transmission systems	152			23
24		35	Miscellaneous structures	25			24
25		37	Roadway machines	1 187	5 541		25
26		39	Public improvements; construction	1 018			26
27		45	Power plant machines				27
28		—	Other lease/rentals	N/A		N/A	28
29	*	—	TOTAL	104 399	21 289		29



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

(Dollars in Thousands)

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

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

Line No.	Cross Check	Type of equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot					31	45	1
2		Box-Plain 50 Foot and Longer		7 443	24 434	4 183	7 706	26 214	2
3		Box-Equipped		1 294	4 901		4 702	11 438	3
4		Gondola-Plain		305	1 040	899	2 018	4 077	4
5		Gondola-Equipped		138	1 065		627	1 746	5
6		Hopper-Covered		643	2 118	15 259	5 891	19 420	6
7		Hopper-Open Top-General Service		64	762	29	1 821	3 024	7
8		Hopper-Open Top-Special Service			6		6	72	8
9		Refrigerator-Mechanical		5 123	5 211	271	811	1 404	9
10		Refrigerator-Non-Mechanical		2 861	7 975	2	2 565	8 522	10
11		Flat TOFC/COFC		1 682	6 038	25 063	1 100	3 951	11
12		Flat Multi-Level		2 645	7 581	8 468	612	1 296	12
13		Flat-General Service		879	768	31	749	1 089	13
14		Flat-Other		1 481	2 667	3 568	2 018	7 532	14
15		Tank-Under 22,000 Gallons			6	17 986			15
16		Tank-22,000 Gallons and Over				16 332			16
17		All Other Freight Cars				374	58	162	17
18		Auto Racks			8 428			8 306	18
19		TOTAL FREIGHT TRAIN CARS		24 558	73 000	92 465	30 715	98 298	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers				14			20
21		Other Trailers			6 577	13 279		7 199	21
22		Refrigerated Containers							22
23		Other Containers				2			23
24	*	TOTAL TRAILERS AND CONTAINERS			6 577	13 295		7 199	24
25		GRAND TOTAL (LINES 19 AND 24)		24 558	79 577	105 760	30 715	105 497	25

## NOTES AND REMARKS



## 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 Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	10 358	3 198	119		
2		Diesel Locomotive-Road	83 296	27 406			2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	93 654	30 604	119		5
6		FREIGHT TRAIN CARS					6
		Box-Plain 40 Foot					
7		Box-Plain 50 Foot and Longer	7 872	11 230	325		7
8		Box-Equipped	1 237	2 507	333		8
9		Gondola-Plain	506	1 359			9
10		Gondola-Equipped	1 490	1 390	70		10
11		Hopper-Covered	858	1 424			11
12		Hopper-Open Top-General Service	1 161	2 452	258		12
13		Hopper-Open Top-Special Service	307	135			13
14		Refrigerator-Mechanical	307	3 620			14
15		Refrigerator-Nonmechanical	4 498	4 030	735		15
16		Flat TOFC/COFC	2 457	609			16
17		Flat Multi-level	17 722	3 158			17
18		Flat-General Service	2 872	371	69		18
19		Flat-Other	3 383	1 226	62		19
20		All Other Freight Cars	45	75			20
21		Cabooses	447	545			21
22		Auto Racks	842	4 453			22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	46 004	38 584	1 852		24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	7 048				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	7 048				32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	(532)				36
37	*	Computer systems and word processing equip.	2 643	358	1 207		37
38	*	Machinery-Locomotives <sup>1</sup>		330			38
39	*	Machinery-Freight Cars <sup>2</sup>		435			39
40	*	Machinery-Other Equipment <sup>1</sup>	2 480	20			40
41	*	Work and Other Non-revenue Equipment	3 846	1 720	61		41
42		TOTAL OTHER EQUIPMENT	8 437	2 863	1 268		42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	155 143	72 051	3 239		43

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



## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			72 370	2 006	42 026	1 718	1
2		21 343	595 155		218 841		2
3							3
4							4
5		21 343	667 525	2 006	260 867	1 718	5
6							6
7		2 437	205 748	6 415	120 070	4 916	7
8		1 141	53 937		27 019		8
9			30 342		15 641		9
10			41 592	1 384	14 288	1 028	10
11			39 502		15 173		11
12			55 186	3 615	25 240	603	12
13		1 781	4 171		2 649		13
14		2 361	79 768		68 630		14
15			76 276	8 210	46 313	6 229	15
16		9 010	12 231		6 467		16
17		2 179	59 640		31 171		17
18		527	13 007	1 030	8 317	172	18
19			38 277		15 405		19
20			2 052		1 427		20
21			15 967		5 004		21
22		708	54 556		32 301		22
23							23
24		20 144	782 252	20 654	435 115	12 948	24
25							25
26		4 437					26
27							27
28							28
29							29
30							30
31							31
32		4 437					32
33							33
34							34
35							35
36							36
37		12 335	2 859	6 137	1 012	5 432	37
38			11 701		4 093		38
39			15 395		5 385		39
40			678		237		40
41		12 140	32 023	610	25 741	492	41
42		24 475	62 656	6 747	36 468	5 924	42
43		70 399	1 512 433	29 407	732 450	20 590	43

<sup>1</sup>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.

<sup>2</sup>The depreciation to be reported on lines 38, 39, and 40 in column (c) 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 (c), Schedule 335.

## SUPPLEMENTAL 415. SUPPORTING SCHEDULE—EQUIPMENT LEASED

(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard					
2		Diesel Locomotive-Road		2			2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL		2			5
6		FREIGHT TRAIN CARS					6
		Box-Plain 40 Foot					
7		Box-Plain 50 Foot and Longer		6			7
8		Box-Equipped					8
9		Gondola-Plain					9
10		Gondola-Equipped					10
11		Hopper-Covered					11
12		Hopper-Open Top-General Service					12
13		Hopper-Open Top-Special Service					13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical					15
16		Flat TOFC/COFC					16
17		Flat Multi-level					17
18		Flat-General Service					18
19		Flat-Other					19
20		All Other Freight Cars					20
21		Cabooses					21
22		Auto Racks					22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS		6			24
		OTHER EQUIPMENT-REVENUE FREIGHT					
		HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers					26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT					32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems and word processing equip.					37
38	*	Machinery-Locomotives <sup>1</sup>					38
39	*	Machinery-Freight Cars <sup>2</sup>					39
40	*	Machinery-Other Equipment <sup>3</sup>					40
41	*	Work and Other Non-revenue Equipment					41
42		TOTAL OTHER EQUIPMENT					42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	N/A	8			43

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



## SUPPLEMENTAL 415. SUPPORTING SCHEDULE--EQUIPMENT LEASED - CONTINUED

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2			35		3		2
3							3
4							4
5			35		3		5
6							6
7			184		(20)		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			184		(20)		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		N/A	219		(17)		43

<sup>1</sup>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.

<sup>2</sup>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	110 418	31 992	1.00							110 418	31 992	1
2		8	326 235	114 799	4.22							326 235	114 799	2
3		9	586 713	123 974	5.92							586 713	123 974	3
4		11	142 160	20 205	2.50							142 160	20 205	4
5	SUB-TOTAL		1165 526	290 970								1165 526	290 970	5
6	II	3	93 689	30 173	1.00		LESS THAN					93 689	30 173	6
7		8	225 840	93 032	4.22		5% OF TOTAL			NONE		225 840	93 032	7
8		9	417 976	42 381	1.62		ASSETS					417 976	42 381	8
9		11	100 635	14 488	2.50							100 635	14 488	9
10	SUB-TOTAL		838 140	180 074								838 140	180 074	10
11	III	3	3 083	N/A	N/A		N/A	N/A		N/A	N/A	3 083	N/A	11
12		8	16 482	N/A	N/A		N/A	N/A		N/A	N/A	16 482	N/A	12
13		9	42 280	N/A	N/A		N/A	N/A		N/A	N/A	42 280	N/A	13
14		11	9 715	N/A	N/A		N/A	N/A		N/A	N/A	9 715	N/A	14
15	SUB-TOTAL		71 560	N/A	N/A		N/A	N/A		N/A	N/A	71 560	N/A	15
16	IV	3	102 574	40 763	1.00							102 574	40 763	16
17		8	167 536	113 672	4.22							167 536	113 672	17
18		9	207 763	102 002	1.18							207 763	102 002	18
19		11	55 050	27 228	2.50							55 050	27 228	19
20	SUB-TOTAL		532 923	283 665								532 923	283 665	20
21	V	3	5 189	1 620	1.00							5 189	1 620	21
22		8	6 194	6 060	4.22							6 194	6 060	22
23		9	15 678	3 118	.75							15 678	3 118	23
24		11	2 745	802	2.50							2 745	802	24
25	SUB-TOTAL		29 806	11 600								29 806	11 600	25
26	GRAND TOTAL		2637 955	766 309	N/A			N/A				2637 955	766 309	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.

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Road Initials:

SPT

Year 87



NOTES AND REMARKS

# 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	1 816								1 816	1
2	*	Pick up and delivery, marine line haul	2 511						N/A		2 511	2
3	*	Loading and unloading and local marine	16 939					7 593	N/A		24 532	3
4	*	Protective services, total debit and credits							8 896		3 896	4
5	*	Freight lost or damaged—solely related										5
6	*	Fringe benefits	98								98	6
7	*	Casualty and insurance	770								770	7
8	*	Joint facility — Debit	41								41	8
9	*	Joint facility — Credit	( 26)	( )	( )	( )	( )	( )	( )	( )	( 26)	9
10	*	Other	6								6	10
11	*	TOTAL	22 155					7 593	8 896		38 644	11



## Schedule 418

## Instruction:

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

## Column

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

**418. SUPPORTING SCHEDULE—CAPITAL LEASES**  
(Dollars in thousands)

Primary Account No. & Title (a)	Total Investment At End of Year (b)	Capital Leases		
		Investment At End of Year (c)	Current Year Amort. (d)	Accum. Amort. (e)
52-LOCOMOTIVES	669 566	2 006	119	1 718
53-FREIGHT CARS	803 090	20 654	1 852	12 948
57-WORK EQUIPMENT	21 307	610	61	492
59-COMPUTER SYSTEMS	8 996	6 137	1 207	5 432
	1 502 959	29 407	3 239	20 590

## NOTES AND REMARKS



# 450. ANALYSIS OF TAXES (Dollars in Thousands)

## A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		<b>Other than U.S. Government Taxes</b> *	44 784	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	(24 846)	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	(24 846)	4
5		Railroad Retirement	124 724	5
6		Hospital Insurance	11 548	6
7		Supplemental Annuities	10 641	7
8		Unemployment Insurance	19 515	8
9		All Other United States Taxes	115	9
10		<b>Total - U.S. Government Taxes</b>	141 697	10
11		<b>Total - Railway Taxes</b>	186 481	11

\*Includes \$(3 070) for current state income tax - Account 556.

## 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) 0	Adjustments (d) 0	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21. #	929 886	48 761	(27 590)	951 057	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	59 455	(2 767)		56 688	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	26 264	(172)		26 092	3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify)					5
6	Economic Performance	(44 454)	2 353	54 769	12 668	6
7	Fed. Tax Credit (on Deferred State)	(6 987)	(1 885)	(8 512)	(17 384)	7
8	Casualty Reserve	(11 440)	402	(53 707)	(64 745)	8
9	Amortization of Capital Leases	(4 535)	493		(4 042)	9
10	Allocated to or from Affiliates	(77 158)	13 941	64 508	1 291	10
11	Net Operating Loss	(227 777)	(16 609)	(60 604)	(304 990)	11
12	Involuntary Conversions	43 577	2 235	70	45 882	12
13	Payroll Taxes Accrued Not Paid	(2 849)	187	(3 291)	(5 953)	13
14	Net Capitalized Repairs	(1 087)		1 087		14
15	Capitalized Interest & Sales Tax etc	2 508	(4 654)		(2 146)	15
16	Minor Items (Less than \$100,000)	(1 095)	112		(983)	16
17	See Detail Page 64	(229 258)	10 071	100 061	(119 126)	17
18	Investment tax credit*	(171 766)	(20 547)	(56 109)	(248 422)	18
19	<b>TOTALS</b>	<b>283 284</b>	<b>31 921</b>	<b>10 682</b>	<b>325 887</b>	<b>19</b>

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

## \*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ 20 547  
 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 \_\_\_\_\_ \$ 785 407

**DETAIL OF LINE 17, SCHEDULE 450, PAGE 63**

Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) For Current Year (c)	Adjustments (d)	End of Year Balance (e)
Loss and damage reserves	(4 643)	(216)	(35 846)	(40 705)
Oil and gas depletion	(1 293)	-	1 293	-
Reserve for miscl. tax liabilities	(29 129)	(18 056)	4 278	(42 907)
Adjust property taxes	(3 175)	2 188	2	(985)
Donation/Depletion adjustments	(719)	(3 847)	(1 293)	(5 859)
Federal income tax prepayment	(3 388)	-	-	(3 388)
Gain on foreign currency exchange	(255)	(26)		(281)
Deferred state tax	29 756	9 159	21 611	60 526
Reserve for possible claims	(1 703)	-		(1 703)
Guarantee payment - Rail box	(185)	-		(185)
Installment sales/exchanges	8 099	(2 529)	(830)	4 740
Calif. State TAX ADjustment	436	(166)	14	284
Preference Tax/Amt Tax	2 140	(1 132)		1 008
Restructuring costs	(225 199)	24 696	110 832	(89 671)
Total Line 17	(229 258)	10 071	100 061	(119 126)

# Includes Accelerated Cost Recovery System, Sec. 168 I.R.C.

Ø Total of columns C and D do not agree with contra charges  
 To account 557 due to reclassification of amounts between  
 deferred and income tax reserve liability accounts.



**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					1
2					2
3		NOTHING TO REPORT FOR ACCOUNTS 555, 560, 562,			3
4		570, 590, 592, 603, 606, 616, 620 & 621			4
5					5
6					6
7	519	GAIN ON SALES OF PROPERTY		79 569	7
8		ADJUSTMENT OF TAX CUSHION RESERVE		10 000	8
9		LEASES & ROYALTIES		1 615	9
10					10
11					11
12	551	LESS THAN 10% OF NET INCOME BEFORE			12
13		EXTRAORDINARY ITEMS			13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
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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	Eureka Southern Railroad Co., Inc.	Railroad Equipment Lease dated August 24, 1984	3 369	Sole	4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
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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	None				2
3					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.

NONE

## NOTES AND REMARKS



**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	61 917
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	339 895
4	766	Equipment Obligations	Sch. 200, L. 42	299 055
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	10 248
6	768	Debt in Default	Sch. 200, L. 44	
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(1 636)
8		Total Debt	Sum L. 1-7	709 479
9		Debt Directly Related to Road Property	Note 1.	343 831
10		Debt Directly Related to Equipment	Note 1.	365 648
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	709 479
12		Percent Directly Related to Road	L. 9 ÷ L. 11 (2 decimals)	48.46
13		Percent Directly Related to Equipment	L. 10 ÷ L. 11 (2 decimals)	51.54
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	
15		Road Property Debt	(L. 12 × L. 14) plus L. 9	343 831
16		Equipment Debt	(L. 13 × L. 14) plus L. 10	365 648

**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	65 667
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	10
20		Total Interest	17+18-19 Sum of Lines 17-19	65 677
21		Interest Affiliated Company Debt	Note 2.	5 444
22		Net Interest Expense	L. 20 minus L. 21	60 233
23		Interest Directly Related to Road Property Debt	Note 3.	23 641
24		Interest Directly Related to Equipment Debt	Note 3.	34 412
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	2 180
26		Interest Road Property Debt	L. 23 + (L. 25 × L. 12)	24 697
27		Interest Equipment Debt	L. 24 + (L. 25 × L. 13)	35 536

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 679—Account Payable; Affiliated Companies.  
 Note 3. This Interest relates to debt reported in Lines 9 and 10, respectively.

## NOTES AND REMARKS



## 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							5
6							6
7							7
8							8
9							9
10	This schedule left intentionally blank.						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

Road Initials

SPT

Year 19 87



## SCH.512 TRANSACTIONS BETWEEN RESPONDENT AND COS. 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)	Amount of transactions (\$000) (d)	Amount due from or to related parties (e)
1	Bankers Leasing Corp.		Common	Admin. & misc reimbursements	240	R
2	Bankers Leasing Corp.		Common	Sales of locomotives	600	R
3	Bankers Leasing Corp.		Common	Car and loco rentals	8,327	P
4	Bankers Leasing Corp.		Common	Other equipment rentals	1,614	P
5	Bankers Leasing Corp.		Common	Purchase of cars	280	P
6	Bravo Oil		Common	Gas and oil revenues	1,633	R
7	Commonwealth Plan, Inc.		Common	Car and loco rentals	6,547	P
8	Commonwealth Plan, Inc.		Common	Other equipment rentals	1,660	P
9	Commonwealth Plan, Inc.		Common	Purchase of box cars	1,471	P
10	Evergreen Leasing Corp.		Direct	Car and loco rentals	1,349	P
11	Evergreen Leasing Corp.		Direct	Other equipment rentals	976	P
12	Evergreen Leasing Corp.		Direct	Admin. & misc reimbursements	87	R
13	Evergreen Leasing Corp.		Direct	Dividend	1,000	R
14	Los Angeles Union Terminal		Direct	Operating income	7,704	R
15	Los Angeles Union Terminal		Direct	Clerical and misc. services	40	R
16	Northwestern Pacific RR Co.		Direct	Admin., legal & clerical svcs.	632	R
17	Northwestern Pacific RR Co.		Direct	Work equipment leases	109	R
18	Northwestern Pacific RR Co.		Direct	Car and loco rentals	81	R
19	Northwestern Pacific RR Co.		Direct	Material transferred	73	R
20	Northwestern Pacific RR Co.		Direct	Locomotive maintenance	314	R
21	Northwestern Pacific RR Co.		Direct	Misc services and reimburse.	549	R
22	Northwestern Pacific RR Co.		Direct	Destroyed cars	139	P
23	Northwestern Pacific RR Co.		Direct	Misc reimbursement	35	P
24	Pacific Fruit Express Co.		Direct	Car services	8,481	P
25	Pacific Fruit Express Co.		Direct	Car repairs	5,142	P
26	Pacific Fruit Express Co.		Direct	MPS services	137	P
27	Pacific Fruit Express Co.		Direct	Admin. and clerical services	422	R
28	Pacific Fruit Express Co.		Direct	Property rentals	19	R
29	Pacific Fruit Express Co.		Direct	Misc services and reimbursement	109	R
30	Pacific Fruit Express Co.		Direct	Dividend	6,000	R
31	Pacific Motor Transport Co.		Indirect	Fast Track	4,815	P
32	Pacific Motor Transport Co.		Indirect	Haul company material	1,795	P
33	Pacific Motor Transport Co.		Indirect	Dividend	1,000	R
34	Pacific Motor Trucking Co.		Direct	Ramp-deramp services	12,545	P
35	Pacific Motor Trucking Co.		Direct	FUD and shuttle services	1,080	P
36	Pacific Motor Trucking Co.		Direct	Auto unloading	7,593	P
37	Pacific Motor Trucking Co.		Direct	Haul company material	244	P
38	Pacific Motor Trucking Co.		Direct	Equipment repairs & maint.	1,133	P
39	Pacific Motor Trucking Co.		Direct	Equipment rentals	51	P
40	Pacific Motor Trucking Co.		Direct	Misc services and reimbursement	1,100	P
41	Pacific Motor Trucking Co.		Direct	Interest on advances	332	R
42	Pacific Motor Trucking Co.		Direct	Admin. and clerical services	276	R
43	Pacific Motor Trucking Co.		Direct	Equipment rentals	255	R
44	Pacific Motor Trucking Co.		Direct	Destroyed equipment	80	R

## SCH.512 TRANSACTIONS BETWEEN RESPONDENT AND COS. 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)	Amount of transactions (\$000) (d)	Amount due from or to related parties (e)
45	Pacific Motor Trucking Co.		Direct	Misc services and reimbursement	327	R
46	Pacific Motor Trucking Co.		Direct	Property rentals	1,258	R
47	Portland Traction Co.		Other (1)	Dividend	199	R
48	Santa Fe Pacific Realty		Common	Employee benefit reimbursement	33	R
49	Santa Fe Pacific Realty		Common	Admin & clerical services	749	R
50	Santa Fe Pacific Realty		Common	Communication fac and svc	67	R
51	Santa Fe Pacific Realty		Common	Misc reimbursements	62	R
52	Santa Fe Pacific Realty		Common	Property rentals	76	P
53	Santa Fe Southern Pacific Corp		Common	Property insurance reimburse.	9,605	P
54	Santa Fe Southern Pacific Corp		Common	Employee health and welfare	19,778	P
55	Santa Fe Southern Pacific Corp		Common	Audit fee	317	P
56	Santa Fe Southern Pacific Corp		Common	Reimburse loss and damage clm	365	P
57	Santa Fe Southern Pacific Corp		Common	Misc services & reimbursements	254	P
58	Santa Fe Southern Pacific Corp		Common	Admin and clerical services	287	R
59	Santa Fe Southern Pacific Corp		Common	Employee benefit reimbursement	114	R
60	Santa Fe Southern Pacific Corp		Common	Misc reimbursements	24	R
61	SFSP Fibre Optics Co.		Common	Labor and misc services	136	R
62	Southern Pacific Company		Common	Misc services & reimbursements	282	P
63	Southern Pacific Company		Common	Admin., legal & clerical svcs	45	R
64	Southern Pacific Company		Common	Misc services and reimbursement	139	R
65	S. P. Equipment Co.		Direct	Dividend	4,000	R
66	S. P. Equipment Co.		Direct	Equipment rentals-freight cars	825	P
67	S. P. Equipment Co.		Direct	Equipment rental-locomotives	3,368	P
68	S. P. Equipment Co.		Direct	Admin and misc. services	74	R
69	S. P. Equipment Co.		Direct	Destroyed cars	356	P
70	S. P. Equipment Co.		Direct	Destroyed cars	67	R
71	S. P. Ind. Development Co.		Common	Property rentals	148	R
72	S. P. Ind. Development Co.		Common	Misc services and reimbursement	107	R
73	S. P. Ind. Development Co.		Common	Property rentals	38	P
74	S. P. Land Co.		Common	Misc services and reimbursement	69	R
75	S. P. Land Co.		Common	Property rentals	662	P
76	S. P. Land Co.		Common	Property rentals	34	R
77	S. P. Land Improvement Co.		Common	Property rentals	1,276	R
78	S. P. Pipelines, Inc.		Common	Property rentals	926	R
79	S. P. Pipelines, Inc.		Common	Sales of land	27,702	R
80	S. P. Pipelines, Inc.		Common	Admin., legal and clerical svcs	65	R
81	S. P. Pipelines, Inc.		Common	Misc services and reimbursement	135	R
82	S. P. Pipelines, Inc.		Common	Diesel fuel delivery	3,696	P
83	S. P. Pipelines, Inc.		Common	Lease rentals	75	P
84	S. P. Pipelines, Inc.		Common	Communication fac & svc	257	R
85	S. P. Santa Fe Railway		Common	Admin and clerical services	157	R
86	Southwestern Town Lot Corp		Indirect	Admin and clerical services	65	R
87	St. Louis Southwestern Ry.		Direct	Admin and clerical services	16,898	R
88	St. Louis Southwestern Ry.		Direct	Joint facilities	690	R
89	St. Louis Southwestern Ry.		Direct	Car repairs	4,877	R
90	St. Louis Southwestern Ry.		Direct	Loco repairs	15,859	R



## SCH.512 TRANSACTIONS BETWEEN RESPONDENT AND COS. 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)	Amount of transactions (\$000) (d)	Amount due from or to related parties (e)
91	St. Louis Southwestern Ry.	!	Direct	Loco maint and oper	3,704	R
92	St. Louis Southwestern Ry.	!	Direct	Switching servcies	1,248	R
93	St. Louis Southwestern Ry.	!	Direct	Material transferred	5,503	R
94	St. Louis Southwestern Ry.	!	Direct	Property insurance	835	R
95	St. Louis Southwestern Ry.	!	Direct	Car and loco hire	1,560	R
96	St. Louis Southwestern Ry.	!	Direct	Other equipment rentals	391	R
97	St. Louis Southwestern Ry.	!	Direct	Destroyed cars	314	R
98	St. Louis Southwestern Ry.	!	Direct	Dividend	18,160	R
99	St. Louis Southwestern Ry.	!	Direct	Protective services	150	R
100	St. Louis Southwestern Ry.	!	Direct	Misc services and reimbursement	464	R
101	St. Louis Southwestern Ry.	!	Direct	Interest on advances	5,444	P
102	St. Louis Southwestern Ry.	!	Direct	Car and loco hire	2,070	P
103	St. Louis Southwestern Ry.	!	Direct	Loco repairs	6,350	P
104	St. Louis Southwestern Ry.	!	Direct	Loco maint and oper	3,872	P
105	St. Louis Southwestern Ry.	!	Direct	Car repairs	4,103	P
106	St. Louis Southwestern Ry.	!	Direct	Destroyed cars	1,695	P
107	St. Louis Southwestern Ry.	!	Direct	Sales of locomotives	582	P
108	St. Louis Southwestern Ry.	!	Direct	Admin and clerical services	3,029	P
109	St. Louis Southwestern Ry.	!	Direct	Joint facilities	2,164	P
110	St. Louis Southwestern Ry.	!	Direct	Material transferred	1,046	P
111	St. Louis Southwestern Ry.	!	Direct	Equipment rental	12	P
112	St. Louis Southwestern Ry.	!	Direct	Misc services and reimbursement	290	P
113	St. Louis Southwestern Ry.	!	Direct	Loco and car improvements	2,148	P
114	Visalia Electric Railway	!	Direct	Car and loco rentals	42	R
115	Visalia Electric Railway	!	Direct	Labor and other reimbursements	64	R

(1) Jointly controlled with Union Pacific Railroad Co.

## 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%	9 455	738		1 203	1 572	1 753	14 721	1
2										2
3	1J	44%	1	1				11	13	3
4	1J	33.3%	2					1	3	4
5	1J	50%	24			2	48	84	158	5
6										6
7										7
8		Total 1 & 1J	9 482	739		1 205	1 620	1 849	14 895	8
9										9
10										10
11										11
12	3A	100%						1	1	12
13	3B	100%	4				34		38	13
14										14
15		Total 3A & 3B	4				34	1	39	15
16										16
17										17
18										18
19	4B	100%						1	1	19
20										20
21										21
22										22
23	5	None	415	197		70	41	110	833	23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
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51										51
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53										53
54										54
55										55
56										56
57		TOTAL	9 901	936		1 275	1 695	1 961	15 768	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

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

Report the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	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	Southern					0.08	0.12	0.20	1
2		Pacific	0.46	0.54				6.07	7.07	2
3		Transport					0.10		0.10	3
4	3	Company					0.62		0.62	4
5			4.41				1.46		5.87	5
6			6.86						6.86	6
7							0.29		0.29	7
8			0.05						0.05	8
9								0.47	0.47	9
10			85.93						85.93	10
11			22.65						22.65	11
12										12
13	1	Cameron	2.07						2.07	13
14										14
15		TOTAL	122.43	0.54			2.55	6.66	132.18	15

LINE 1 - Leased to Burlington Northern Inc. Rental 5% per annum on valuation.

LINE 2 - Leased to the Ogden Union Railway and Depot Company. Rental 5% on valuation.

LINE 3 - Leased to Tucson, Cornelia and Gila Bend Railroad Company. Rental 6% per annum on valuation.

LINE 4 - Leased to Union Pacific Railroad Company. Rental 6% per annum on valuation.

LINE 5 - Leased to Santa Maria Valley Railroad Company. Rental 4% per annum on original value and 5% annum on additions and betterments.

LINE 6 - Leased to Harbor Belt Railroad Company.

LINE 7 - Leased to Trona Railway Company. Rental 3% and 6% per annum on valuation.

LINE 8 - Operated by Union Pacific Railroad Company - No consideration.

LINE 9 - Leased to U.S. Government (Navy Dept). Rental 5% per annum on valuation.

LINE 10 - Leased to Port of Tillamook Bay. Rental \$20.00/Month plus tax.

LINE 11 - Leased to Quincey Railroad. Rental \$830.33/Month plus tax.

LINE 13 - Cameron Branch (Texas) leased to ATSF at \$10.00/year.



## 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		Arizona	946				6	952			1
2		California	3 443		2		143	3 588	13		2
3		Louisiana	322				12	334			3
4		Nevada	596				152	748			4
5		New Mexico	448				61	509			5
6		Oregon	1 174				10	1 184	109		6
7		Texas	2 453		2		29	2 484			7
8		Utah	100				2	102			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		TOTAL MILEAGE (single track)	9 482		4		415	9 901	122		32

Road Initials:

SPT

Year 19 87

## 705. CHANGES DURING THE YEAR

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

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

(Class 1) Line owned by respondent

(Class 2) Line owned by proprietary companies

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

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

(Class 5) Line operated under trackage rights.

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

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

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

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

## INCREASES IN MILEAGE

Line No.	Class	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Remarks	Line No.
		Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1										1
2										2
3										3
4										4
5										5
6										6
7										7

## DECREASES IN MILEAGE

9	1	2						2	Avon-CA	9
10	1	6						6	Bisbee-AZ	10
11	1	4			1			5	BayouSale-LA	11
12	1	19			2			21	Cypremort-LA	12
13	1	18			4			22	Houma-LA	13
14	1	26						26	Midland-LA	14
15	1	15			2			17	Napoleonvl-LA	15
16	1	10			4			14	Salt Mine-LA	16
17	1	3						3	Youngsvil-LA	17
18	1	21			1			22	Napa-CA	18
19	1	23						23	Palacios, TX	19
20	1				1	11	44	56	Louisiana	20
21	1				19	24	105	148	Texas	21
22	1					11	20	31	Arizona	22
23	1				49	34	293	376	California	23
24	1				18	6	10	34	Oregon	24
25	TOTAL DECREASE	147			101	86	472	806		25

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

Owned by respondent:

Miles of road constructed 0

Miles of road abandoned 806

Owned by proprietary companies:

Miles of road constructed 0

Miles of road abandoned 0

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

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



## NOTES AND REMARKS

# INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled" 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)							
Locomotive Units														
1		Diesel-freight units										(H.P.)		
2		Diesel-passenger units												
3		Diesel-multiple purpose units	1 414	40		36		27	1 071	392	1 463	4151900		
4		Diesel-switching units	314					12	294	8	302	462000	22	
5	*	TOTAL (lines 1 to 4) units	1 728	40		36		39	1 365	400	1 765	4613900	22	
6	*	Electric-locomotives												
7	*	Other self-powered units												
8	*	TOTAL (lines 5, 6 and 7)	1 728	40		36		39	1 365	400	1 765	4613900	22	
9	*	Auxiliary units	18						17	1	18	N/A		
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	1 746	40		36		39	1 382	401	1 783	N/A	22	

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR WHEN ENTERED INTO SERVICE														
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					TOTAL (l)	Line No.
								1985 (g)	1986 (h)	1987 (i)	1988 (j)	1989 (k)		
11	*	Diesel	448	455	276	321	193		32	40			1 765	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	448	455	276	321	193		32	40			1 765	14
15	*	Auxiliary units	13			4	1						18	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	461	455	276	325	194		32	40		N/A	1 783	16

Road Initial: SPT

Year 1987

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

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Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS <i>Non-Self-Propelled</i> 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 [A <sup>11</sup> 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		<i>Self-Propelled</i> Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars [PV]	28					2	26		26	N/A	1	30
31		Board outfit cars [MWX]	50					1	49		49	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	18					1	17		17	N/A		32
33		Dump and ballast cars [MWB, MWD]	367					1	314	52	366	N/A		33
34		Other maintenance and service equipment cars	834				3	28	775	34	809	N/A		34
35		TOTAL (lines 30 to 34)	1 297				3	33	1 181	86	1 267	N/A	1	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  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)							36
37		Plain box cars - 50' and longer (B300-B887)	10 576						37
38		Equipped box cars (All Code A)	2 160						38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	1 700						39
40		Equipped gondola cars (All Code E)	1 805						40
41		Covered hopper cars (All Code C -- 1 --)	1 867						41
42		Open top hopper cars-general service (All Code H)	3 060						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	635						43
44		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	2 805 4 697					332	44
45		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	4 697 2 805					332	45
46		Flat cars-TOFC/COFC (All Code P & Q)	1 849				120		46
47		Flat cars-multi-level (All Code V)	2 424				100		47
48		Flat cars-general service (F101-106, F201-206, F301-306)	1 762						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	2 701						49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)	63						50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)	49						51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	45						52
53		TOTAL (lines 36 to 52)	38 198				220	332	53
54		Caboose (All Code N)	N/A						54
55		TOTAL (lines 53, 54)	38 198				220	332	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

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									36
37		1 171	8 049	1 356	9 405		716 901	257	37
38		316	1 795	49	1 844		152 558		38
39		32	1 319	349	1 668		161 596		39
40		93	1 712		1 712		162 792		40
41		173	1 694		1 694		156 562	193	41
42		112	2 915	33	2 948		293 305		42
43		40	347	248	595		59 488		43
44		45 1 120	2679 3 537	81 372	2760 3 909		183 018 295 095		44
45		45 1120	2679 3537	81 372	2760 3909		183 018 295 095		45
46		25	275	1 669	1 944		149 265		46
47		8	1 892	624	2 516		104 406		47
48		119	1 512	131	1 643		126 490		48
49		71	2 275	355	2 630		207 754	11	49
50		12	51		51		3 967		50
51			49		49		4 900		51
52		6	39		39		2 845		52
53		3 343	30 140	5 267	35 407		2 780 942	461	53
54		161	344	28	N/A	372	N/A	1	54
55		3 504	30 484	5 295	35 407	372	2 780 942	462	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			NONE			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 z-1							59
60		Dry van u-2 & z-2							60
61		Flat bed u-3 & z-3							61
62		Open top u-4 & z-4							62
63		Mechanical refrigerator u-5 & z-5							63
64		Bulk u-0 & z-0							64
65		Insulated u-7 & z-7				NONE			65
66		Tank u-6 & z-6							66
67		Other trailer or container Incl. u-9 & z-9							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)							70

## NOTES AND REMARKS

## 710. INVENTORY OF EQUIPMENT - Concluded

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56				NONE	N/A				56
57					N/A				57
58					N/A				58
59									59
60									60
61									61
62									62
63									63
64				NONE					64
65									65
66									66
67									67
68									68
69									69
70									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						1
2	Multiple-purpose diesel locomotives					2
3						3
4	A units (B-B) 3900 HP	40	5 760	43 083	(P)	4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	40	N/A	43 083	N/A	25

**REBUILT UNITS**

26	Multiple-purpose diesel locomotives					26
27						27
28	A units (C-C) 3600 HP	36	7 380	21 332	(S)	28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	36	N/A	21 332	N/A	38
39	GRAND TOTAL	76	N/A	64 415	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

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	3 517	24.62	50.00	139	1
2	B	3 587	10.29	43.10	303	2
3	C	1 582	2.51	30.00	8	3
4	D	2 850	0.17			4
5	E	3 214	XXXXXXXX	XXXXX		5
6	TOTAL	14 750	11.09	46.60	450	6
7	F	5 448	XXXXXXXX	XXXXX	440	7
8	Potential abandonments	781				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	Number of crossties laid in replacement							Total	Switch and bridge ties (board feet)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete	Other	Wooden		Other				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	A	1 132 228				17			1 132 245		3.34	1
2	B	61 047				39			61 086		11.38	2
3	C	64 699				296			64 995	2 892 608	28.22	3
4	D	42 476				73			42 549		20.21	4
5	E	104 147				1 025			105 172		26.55	5
6	TOTAL	1 404 597				1 450			1 406 047	2 892 608	7.08	6
7	F	99 905				12			99 917		8.22	7
8	Potential abandonments	3 344				23			3 367		18.93	8

9. Average cost per crosstie \$ 19.73 and switchtie (MBM) \$ 483.38

**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	12 850	18.62	239 280	124 009	498.75	61 849		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	12 850	18.62	239 280	124 009	498.75	61 849		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>.06</u>								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>1.99</u>								22



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# 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	432.94	5.16	192.46	28.94	625.40	34.10	32.95	1
2	B	48.90	.85	149.82	27.76	198.72	28.61	23.81	2
3	C	.25	.07	62.37	8.63	62.62	8.70	22.81	3
4	D	.04	.03	5.53	5.17	5.57	5.20	27.30	4
5	E	3.71	.71	32.93	28.04	36.64	28.75	56.50	5
6	TOTAL	485.84	6.82	443.11	98.54	928.95	105.36	31.67	6
7	F	36.45	.25	40.31	7.97	76.76	8.22	33.90	7
8	Potential Abandonments			.08	2.57	.08	2.57	86.09	8
9	Average cost of new and relay rail laid in replacement per gross ton \$ 418.49 New \$ 84.32 relay.								

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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	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)	
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	2					136	106	55 938	527.71	1
2	4	90	2	197	98.50	90	10	805	80.50	2
3	4					112	5	383	76.60	3
4	4					119	1	65	65.00	4
5	4					136	349	29 411	84.27	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	2	197		N/A	471	86 602		33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid .06									34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid 1.99									35
36	Track-miles of welded rail installed on system this year 1.90 : 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.
	Pounds				
1	141/128	13.45			1
2					2
3	136	4164.26			3
4					4
5	132/133	1414.85			5
6					6
7	130	15.48			7
8					8
9	119	506.53			9
10					10
11	115	251.64			11
12					12
13	113/112	2245.06			13
14					14
15	110	164.69			15
16					16
17	90	702.21			17
18					18
19	85/80	384.88			19
20					20
21	76/75	780.33			21
22					22
23	70	42.27			23
24					24
25	65	9.74			25
26					26
27	60/62	52.09			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



# 736. 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)	Crosstie	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	1132245		11.50		65.50	9.38	703 667	3 207.43	91.20	1
2	B	61086		.61		227.33	3.17	298 669	920.66	25.67	2
3	C	64995	2892608	1.47	2.20	71.32	2.25		391.99	24.78	3
4	D	42549		.53		10.77	.19	172 160	174.63	6.13	4
5	E	105172		1.20		65.39	1.02		282.95	8.80	5
6	TOTAL	1406047	2892608	3.43	2.20	1 034.31	3.51	1 174 496	4 977.66	33.75	6
7	F	99917		.66		84.98	.78		635.73	11.67	7
8	Potential abandonments	3367		.15		2.65	.17		24.11	3.09	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	251,159,482	229 973 482	1
2	Passenger		23 548 078	2
3	Yard switching		10 923 484	3
4	TOTAL		264 437 044	4
5	COST OF FUEL <sup>1</sup> \$(000)	\$	136 875	5
6	Work Train		349 437	6

Road Initials:

SPT

Year 19 87

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## 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)	9 901	47	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	363 651	XXXXXX	2
3		2-02 Way Trains	4 620 268	XXXXXX	3
4		2-03 Through Trains	20 820 393	735 662	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	25 804 312	735 662	5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	25 804 312	735 662	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	2 163 223	XXXXXX	8
9		3-02 Way Trains	12 624 026	XXXXXX	9
10		3-03 Through Trains	88 638 781	751 208	10
11		3-04 TOTAL (lines 8-10)	103 426 030	751 208	11
12		3-11 Train Switching (F)	1 202 464	XXXXXX	12
13		3-21 Yard Switching (G)	11 827 977	8 359	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	116 456 471	759 567	14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	280	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	157 258	XXXXXX	16
17		4-012 Box-Equipped	44 764	XXXXXX	17
18		4-013 Gondola-Plain	17 949	XXXXXX	18
19		4-014 Gondola-Equipped	12 309	XXXXXX	19
20		4-015 Hopper-Covered	50 845	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	23 470	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	5 061	XXXXXX	22
23		4-018 Refrigerator-Mechanical	23 015	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	46 094	XXXXXX	24
25		4-020 Flat-TOFC/COFC	57 530	XXXXXX	25
26		4-021 Flat-Multi-Level	13 866	XXXXXX	26
27		4-022 Flat-General Service	18 214	XXXXXX	27
28		4-023 Flat-All Other	38 201	XXXXXX	28
29		4-024 All Other Car Types-Total	430	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	509 286	XXXXXX	30



## 755. RAILROAD OPERATING STATISTICS Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	214	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	109 981	XXXXXX	32
33		4-112 Box-Equipped	43 073	XXXXXX	33
34		4-113 Gondola-Plain	11 198	XXXXXX	34
35		4-114 Gondola-Equipped	11 750	XXXXXX	35
36		4-115 Hopper-Covered	54 527	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	25 570	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	6 378	XXXXXX	38
39		4-118 Refrigerator-Mechanical	20 519	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	29 866	XXXXXX	40
41		4-120 Flat-TOFC/COFC	3 307	XXXXXX	41
42		4-121 Flat-Multi-Level	8 815	XXXXXX	42
43		4-123 Flat-General Service	17 155	XXXXXX	43
44		4-123 Flat-All Other	34 316	XXXXXX	44
45		4-124 All Other Car Types	527	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	377 196	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	12 595	XXXXXX	48
49		4-132 Box-Equipped	15	XXXXXX	49
50		4-133 Gondola-Plain	2 298	XXXXXX	50
51		4-134 Gondola-Equipped	50	XXXXXX	51
52		4-135 Hopper-Covered	46 083	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	134	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	11	XXXXXX	54
55		4-138 Refrigerator-Mechanical	5	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	976	XXXXXX	56
57		4-140 Flat-TOFC/COFC	270 496	XXXXXX	57
58		4-141 Flat-Multi-Level	51 012	XXXXXX	58
59		4-142 Flat-General Service	190	XXXXXX	59
60		4-143 Flat-All Other	12 341	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	34 482	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	28 886	XXXXXX	62
63		4-146 All Other Car Types	48	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	459 622	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - Continued

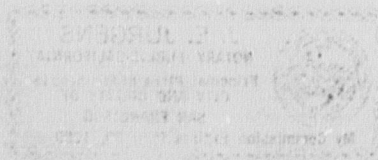
Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot		XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	5 014	XXXXXX	66
67		4-152 Box-Equipped	19	XXXXXX	67
68		4-153 Gondola-Plain	2 482	XXXXXX	68
69		4-154 Gondola-Equipped	173	XXXXXX	69
70		4-155 Hopper-Covered	49 032	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	305	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	44	XXXXXX	72
73		4-158 Refrigerator-Mechanical	10	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	1 185	XXXXXX	74
75		4-160 Flat-TOFC/COFC	14 463	XXXXXX	75
76		4-161 Flat-Multi-Level	29 432	XXXXXX	76
77		4-162 Flat-General Service	172	XXXXXX	77
78		4-163 Flat-All Other	12 807	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	40 794	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	34 561	XXXXXX	80
81		4-166 All Other Car Types	89	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	190 582	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	4 864	XXXXXX	83
84		4-18 No Payment Car-Miles (I) <sup>1</sup>	172 930	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	27 737	XXXXXX	85
86		4-192 Way Trains	156 973	XXXXXX	86
87		4-193 Through Trains	1 529 770	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	1 714 480	XXXXXX	88
89		4-20 Caboose Miles	14 109	XXXXXX	89

<sup>1</sup>Total number of loaded miles 0 and empty miles 0 by roadrailer reported above.



## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	18 415 590	117 506	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	2 729 785	XXXXXX	99
100		6-021 Way Trains	11 976 502	XXXXXX	100
101		6-022 Through Trains	114 409 881	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	3 933	190 746	102
103		6-04 Non-Revenue	1 152 728	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	148 688 419	308 252	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	90 188	XXXXXX	105
106		7-02 Non-Revenue	402	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	90 590	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	66 429 862	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	66 429 862	XXXXXX	110
111		8-04 Non-Revenue-Road Service	576 364	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	576 364	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON REVENUE (lines 110, 113)	67 006 226	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	1 111 387	XXXXXX	115
116		9-02 Train Switching	73 348	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	842 671	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	453 793	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	36 620	XXXXXX	120
121		12-02 Way Trains	354 918	XXXXXX	121
122		12-03 Through Trains	2 741 075	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	1 110 789	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	599 504	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	N/A	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	19 665	XXXXXX	130
131		17-02 Unserviceable	829	XXXXXX	131
132		17-03 Surplus	1 804	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	22 298	XXXXXX	133



## VERIFICATION

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

## OATH

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

State of California

County of San Francisco

L. C. Yarberry makes oath and says that he is Controller  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Southern Pacific Transportation 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

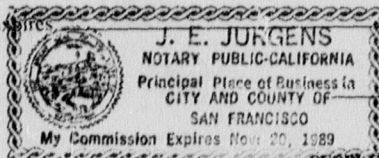
January 1, 19 87, to and including December 31, 19 87

*L. C. Yarberry*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 11<sup>th</sup> day of March, 19 88

My commission expires

Use an  
L.S.  
impression seal



(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of California

County of San Francisco

D. K. McNear makes oath and says that he is Chairman, President and Chief Executive Officer  
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Southern Pacific Transportation Company  
(Insert here the exact legal title or name of the respondent)

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

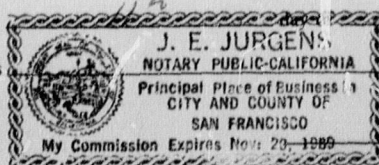
January 1, 19 87, to and including December 31, 19 87

*D. K. McNear*  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 11<sup>th</sup> day of March, 19 88

My commission expires

Use an  
L.S.  
impression seal



(Signature of officer authorized to administer oaths)



**MEMORANDA**  
**(FOR USE OF COMMISSION ONLY)**  
**CORRESPONDENCE**

[illegible]

## CORRECTIONS

[illegible]

## EXPLANATORY REMARKS

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