

ANNUAL REPORT 1973

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SPOKANE INTERNATIONAL RR

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# annual report

INTERSTATE  
COMMERCE COMMISSION  
RECEIVED

APR 3 1974

ADMINISTRATIVE SERVICES  
MAIL BRANCH

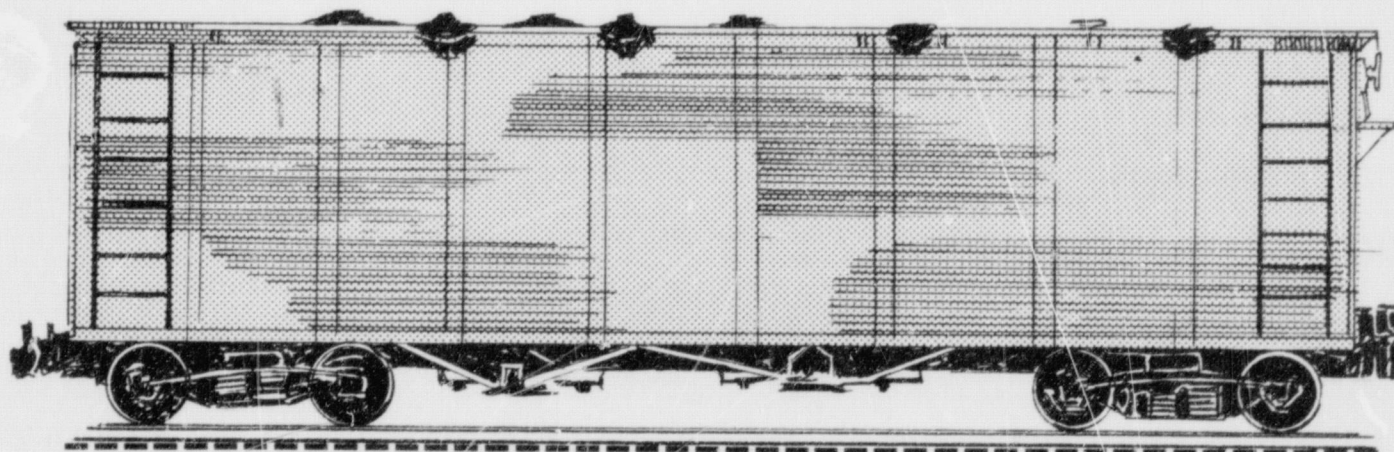
1250025875POKANEINTE 2  
SPOKANE INTERNATIONAL R.R.,  
1416 DODGE ST  
OMAHA, NEBR 68102

53590

RRCL2LH

Correct name and address if different than shown.

Full name and address of reporting carrier.  
(Use mailing label on original, copy in full on duplicate.)



to the  
**Interstate Commerce Commission**

FOR THE YEAR ENDED DECEMBER 31, 1973



## NOTICE

1. This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C. 20423, by March 31 of the year following that for which the report is made. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

Sec. 20. (1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, \* \* \* (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, \* \* \* specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classifying such carriers, lessors, \* \* \* as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, \* \* \* in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

(7) (b). Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under the section to be filed, \* \* \* or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: \* \* \*

(7) (c). Any carrier or lessor, \* \* \* or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

(8). As used in this section \* \* \* the term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier; and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier, subject to this part, and includes a receiver or trustee of such lessor. \* \* \*

The respondent is further required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders. See schedule 109, page 3.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page —, schedule (or line) number —" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

3. Every annual report should, in all particulars, be complete in itself, and references to the returns of former years should not be made to take the place of required entries except as herein otherwise specifically directed or authorized.

4. If it be necessary or desirable to insert additional statements, typewritten or other, in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the Form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parentheses. Items of an unusual character should be indicated by appropriate symbol and footnote.

Money items (except averages) throughout the annual report form should be shown in units of dollars adjusted to accord with footings.

6. Each respondent should make its annual report to this Commission in triplicate, retaining one copy in its files for reference in case correspondence with regard to such report becomes necessary. For this reason three copies of the Form are sent to each corporation concerned.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; and, a

lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form E.

Operating companies (including switching and terminal) are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$5,000,000 or more. For this class, Annual Report Form A is provided.

Class II companies are those having annual operating revenues below \$5,000,000. For this class, Annual Report Form C is provided.

In applying this classification to any switching or terminal company which is operated as a joint facility of owning or tenant railways, the sum of the annual railway operating revenues, the joint facility rent income, and the returns to joint facility credit accounts in operating expenses, shall be used in determining its class.

Switching and terminal companies are further classified as:

Class S1. Exclusively switching. This class of companies includes all those performing switching service only, whether for joint account or for revenue.

Class S2. Exclusively terminal. This class of companies includes all companies furnishing terminal trackage or terminal facilities only, such as union passenger or freight stations, stockyards, etc., for which a charge is made, whether operated for joint account or for revenue. In case a bridge or ferry is a part of the facilities operated by a terminal company, it should be included under this heading.

Class S3. Both switching and terminal. Companies which perform both a switching and a terminal service. This class of companies includes all companies whose operations cover both switching and terminal service, as defined above.

Class S4. Bridge and ferry. This class of companies is confined to those whose operations are limited to bridges and ferries exclusively.

Class S5. Mixed. Companies performing primarily a switching or a terminal service, but which also conduct a regular freight or passenger traffic. The revenues of this class of companies include, in addition to switching or terminal revenues, those derived from local passenger service, local freight service, participation in through movement of freight or passenger traffic, other transportation operations, and operations other than transportation.

8. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the meanings below stated:

COMMISSION means the Interstate Commerce Commission. RESPONDENT means the person or corporation in whose behalf the report is made. THE YEAR means the year ended December 31 for which the report is made. THE CLOSE OF THE YEAR means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. THE BEGINNING OF THE YEAR means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. THE PRECEDING YEAR means the year ended December 31 of the year next preceding the year for which the report is made. THE UNIFORM System in Part 1201 of Title 49, Code of Federal Regulations, as amended.

9. All companies using this Form should complete all schedules, with the following exceptions, which should severally be completed by the companies to which they are applicable:

Schedules restricted to Switching and Terminal Companies		Schedules restricted to other than Switching and Terminal Companies	
Schedule.....	2217	Schedule.....	2216
" .....	2701	" .....	2602

## SPECIAL NOTICE

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.

**Page 2: Schedule 101.** Identity of Respondent

**Page 3: Schedule 107.** Stockholders

**108.** Stockholders Reports

Schedules have been renumbered from 300, 350 and 350A, respectively.

**Page 4: Schedule 200A.** Comparative General Balance Sheet - Assets

**Page 5: Schedule 200L.** Comparative General Balance Sheet - Liabilities and Shareholders' Equity

Titles of accounts 705 and 752, respectively, have been revised to conform with the Uniform System of Accounts for Railroad Companies.

Provision has been made for reporting comparative data of respective assets included in accounts 731 and 732.

**Pages 9-12: Schedule 1001.** Investments in Affiliated Companies

**Schedule 1002.** Other Investments

**Schedule 1201.** Securities, Advances, and Other Intangibles  
Owned or Controlled Through Nonreporting  
Carrier and Noncarrier Subsidiaries

Instructions have been revised to provide for reporting the book value of investments.

**Page 29: Schedule 2501.** Compensation of Officers, Directors, Etc.

Minimum dollar amount has been increased to \$40,000.

**Page 30A: Schedule 2602.** Revenue Freight Carried During the Year

Certain commodity codes were revised to conform with revisions in OMB's Commodity Classification for Transportation Statistics and the AAR's Standard Transportation Commodity Code.



# ANNUAL REPORT

OF

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SPOKANE INTERNATIONAL RAILROAD COMPANY

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FOR THE

**YEAR ENDED DECEMBER 31, 1973**

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

(Name) J. P. Deasey (Title) General Auditor

(Telephone number) 402 271-3343  
(Area code) (Telephone number)

(Office address) 1416 Dodge Street, Omaha, Nebraska 68179  
(Street and number, City, State, and ZIP code)

1973

## 101. IDENTITY OF RESPONDENT

1. Give the exact name\* by which the respondent was known in law at the close of the year Spokane International Railroad Company
2. State whether or not the respondent made an annual report to the Interstate Commerce Commission for the preceding year, or for any part thereof. If so, in what name was such report made? Spokane International Railroad Company
3. If any change was made in the name of the respondent during the year, state all such changes and the dates on which they were made None
4. Give the location (including street and number) of the main business office of the respondent at the close of the year 1416 Dodge Street, Omaha, Nebraska 68179
5. Give the titles, names, and office addresses of all general officers of the respondent at the close of the year. If there are receivers who are recognized as in the controlling management of the road, give also their names and titles, and the location of their offices.

Line No.	Title of general officer (a)	Name and office address of person holding office at close of year (b)
	President	J. C. Kenefick Omaha, Nebraska
1	Executive VP	W. S. Cook New York, New York
2	Vice president -Finance	W. F. Surette New York, New York
3	Secretary	C. N. Olsen New York, New York
4	Treasurer	H. B. Shuttleworth New York, New York
5	Comptroller or auditor	B. J. Relyea New York, New York
6	Attorney or general counsel	W. J. McDonald New York, New York
7	General manager	G. H. Baker Portland, Oregon
8	General superintendent	
9	General freight agent	L. E. Donahue Spokane, Washington
10	General passenger agent	
11	General land agent	
12	Chief engineer	R. M. Brown Omaha, Nebraska
13	General Auditor	J. P. Deasey Omaha, Nebraska

6. Give the names and office addresses of the several directors of the respondent at the close of the year, and the dates of expiration of their respective terms.

Line No.	Name of director (a)	Office address (b)	Term expires (c)
31	F. E. Barnett	New York N.Y.	Directors hold office until the next annual meeting of the Stockholders.
32	J. H. Evans	" "	
33	W. J. McDonald	" "	
34	C. N. Olsen	" "	
35	J. C. Kenefick	Omaha Nebraska	
36	H. B. Shuttleworth	New York N.Y.	
37	W. S. Cook	" "	
38			
39			
40			

7. Give the date of incorporation of the respondent April 1, 1941 8. State the character of motive power used Diesel Electric

9. Class of switching and terminal company

10. Under the laws of what Government, State, or Territory was the respondent organized? If more than one, name all. Give reference to each statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Organized under the laws of the State of Washington, Section 3803-1 et seq of Rev. Statutes Session laws of 1933 Chapter 185 as amended by Chapter 143 of laws of 1939 and Chapter 103 laws of 1941.

11. State whether or not any corporation or association or group of corporations had, at the close of the year, the right to name the major part of the board of directors, managers, or trustees of the respondent; and if so, give the names of all such corporations and state whether such right was derived through (a) title to capital stock or other securities issued or assumed by the respondent, (b) claims for advances of funds made for the construction of the road and equipment of the respondent, or (c) express agreement or some other source Union Pacific Railroad Company-Right derived through title to Capital Stock.

12. Give hereunder a history of the respondent from its inception to date, showing all consolidations, mergers, reorganizations, etc., and if a consolidated or merging corporation give like particulars for all constituent and subconstituent corporations. Describe also the course of construction of the road of the respondent, and its financing The Spokane International Railroad Company is not a consolidated or merged company and is capitalized by the sale of 199,248 shares of no par common stock for a book value of \$3,273,360. The company owns and operates a railway line in freight service between Spokane, Washington and Eastport, Idaho, with a branch line from Coeur d'Alene Junction, Idaho to Coeur d'Alene, Idaho.

\*Use the initial word the when (and only when) it is a part of the name, and distinguish between the words railroad and railway and between company and corporation.



## 107. STOCKHOLDERS

Give the names of the 30 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as

common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 33, the names and addresses of the 30 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 30 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			
				STOCKS			Other securities with voting power
				Common	PREFERRED		
					Second (e)	First (f)	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Union Pacific R.R. Co.	New York, New York	199,248	199,248			
2							
3							
4							
5							
6							
7							
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30							

## 108. STOCKHOLDERS REPORTS

1. 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.



## 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (b<sub>1</sub>) should be deducted from those in column (b<sub>2</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or item (b)	Balance at close of year (c)	
			CURRENT ASSETS		
1	\$	151 268	(701) Cash	\$	36 873
2			(702) Temporary cash investments		
3			(703) Special deposits		
4			(704) Loans and notes receivable		
5		236 702	(705) Traffic, car-service and other balances—Debit		284 151
6		80 149	(706) Net balance receivable from agents and conductors		44 352
7		62 833	(707) Miscellaneous accounts receivable		21 038
8		165 206	(708) Interest and dividends receivable		
9		128 796	(709) Accrued accounts receivable		88 525
10			(710) Working fund advances		
11		1 825	(711) Prepayments		6 217
12		81 498	(712) Material and supplies		77 481
13		9 531	(713) Other current assets		13 499
14		917 808	Total current assets		572 136
			SPECIAL FUNDS		
15			(715) Sinking funds	(b <sub>1</sub> ) Total book assets at close of year	(b <sub>2</sub> ) Respondent's own issues included in (b <sub>1</sub> )
16			(716) Capital and other reserve funds		
17		4 604	(717) Insurance and other funds		
18		4 604	Total special funds		
			INVESTMENTS		
19		943 374	(721) Investments in affiliated companies (pp. 10 and 11)	3 446	842
20		217	(722) Other investments (pp. 10 and 11)		117
21			(723) Reserve for adjustment of investment in securities—Credit		
22		943 591	Total investments (accounts 721, 722 and 723)	3 446	959
			PROPERTIES		
23		9 064 281	(731) Road and equipment property (p. 7):	9 153	802
24		582 437	Road	585	515
25		303 589	Equipment		
26			General expenditures	303	571
27			Other elements of investment		
28		9 950 307	Construction work in progress		
			Total road and equipment property	10 042	888
29			(732) Improvements on leased property (p. 7):		
30		3 089	Road		
31			Equipment	3	089
32		3 089	General expenditures		
33		9 953 396	Total improvements on leased property (p. 7):	3	089
34	(1	302 530)	Total transportation property (accounts 731 and 732)	10 045	977
35			(735) Accrued depreciation—Road and Equipment (pp. 15 and 16)	(1	359 402)
36	(1	302 530)	(736) Amortization of defense projects—Road and Equipment (p. 18)		
37	8	650 866	Recorded depreciation and amortization (accounts 735 and 736)	(1	359 402)
38	63	722	Total transportation property less recorded depreciation and amortization (line 33 less line 36)	8	686 575
39			(737) Miscellaneous physical property	62	447
40		63 722	(738) Accrued depreciation—Miscellaneous physical property (p. 19)		
41	8	714 588	Miscellaneous physical property less recorded depreciation (account 737 less 738)	62	447
			Total properties less recorded depreciation and amortization (line 37 plus line 40)	8	749 022
			OTHER ASSETS AND DEFERRED CHARGES		
42		11	(741) Other assets		11
43			(742) Unamortized discount on long-term debt		
44		57 371	(743) Other deferred charges (p. 20)		36 492
45		57 382	Total other assets and deferred charges		36 503
46	10	637 973	TOTAL ASSETS	12	804 620

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

## 200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in short column (b<sub>1</sub>) should reflect total book liability at the close of year. The entries in the short column (b<sub>2</sub>) should be deducted from those in column (b<sub>1</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or item (b)	Balance at close of year (c)	
			<b>CURRENT LIABILITIES</b>		
47			(751) Loans and notes payable (p. 20)		
48			(752) Traffic, car-service and other balances—Credit		
49	149	340	(753) Audited accounts and wages payable	142	026
50	32	889	(754) Miscellaneous accounts payable	5	108
51	1	135	(755) Interest matured unpaid		
52		490	(756) Dividends matured unpaid		
53			(757) Unmatured interest accrued		
54			(758) Unmatured dividends declared		
55	103	896	(759) Accrued accounts payable	103	493
56	756	000	(760) Federal income taxes accrued	1	029 000
57	214	600	(761) Other taxes accrued	293	307
58	130	575	(763) Other current liabilities	56	253
59	1	388 925	Total current liabilities (exclusive of long-term debt due within one year)	1	629 187
			<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>		
60			(764) Equipment obligations and other debt (pp. 5B and 8)		
			<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>		
61			(765) Funded debt unmatured (p. 5B)		
62			(766) Equipment obligations (p. 8)		
63			(767) Receivers' and Trustees' securities (p. 5B)		
64			(768) Debt in default (p. 20)		
65			(769) Amounts payable to affiliated companies (p. 8)		
66			Total long-term debt due after one year		
			<b>RESERVES</b>		
67			(771) Pension and welfare reserves		
68			(772) Insurance reserves		
69			(774) Casualty and other reserves	3	666
70			Total reserves	3	666
			<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>		
71			(781) Interest in default		
72			(782) Other liabilities		
73			(783) Unamortized premium on long-term debt		
74		55	(784) Other deferred credits (p. 20)		
75			(785) Accrued depreciation—Leased property (p. 17)		
76		55	Total other liabilities and deferred credits		
			<b>SHAREHOLDERS' EQUITY</b>		
			Capital stock (Par or stated value)		
77	3	273 360	(791) Capital stock issued:		
			Common stock (p. 5B)	3 273 360	
78			Preferred stock (p. 5B)		
79	3	273 360	Total capital stock issued	3	273 360
80			(792) Stock liability for conversion		
81	3	273 360	(793) Discount on capital stock		
82			Total capital stock	3	273 360
			Capital Surplus		
83			(794) Premiums and assessments on capital stock (p. 19)		
84			(795) Paid-in surplus (p. 19)		
85			(796) Other capital surplus (p. 19)		
86			Total capital surplus		
			Retained Income		
87	551	406	(797) Retained income—Appropriated (p. 19)	551	406
88	5	424 227	(798) Retained income—Unappropriated (p. 22)	7	847 001
89	5	975 633	Total retained income	7	898 407
90	9	248 993	Total shareholders' equity	11	171 767
91	10	637 973	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	12	804 620

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning 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 explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate 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; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ----- \$ none

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ----- \$ 250,190

—Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

—Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

—Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c) (i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ----- \$ 68,388

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, Other deferred credits, at beginning of year ----- \$ none

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ----- \$ none

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual ----- ( none )

Other adjustments (indicate nature such as recapture on early disposition) ----- \$ none

Total deferred investment tax credit in account 784 at close of year ----- \$ none

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ----- \$ none

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investment since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ----- \$ none

2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
			\$
			\$ <u>none</u>

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	Amount in dispute	As recorded on books		Amount not recorded
		Account Nos.		
		Debit	Credit	
Per diem receivable.....	\$			\$
Per diem payable.....				
Net amount.....	\$ none	xxxxxx	xxxxxx	\$ none

4. 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 ----- \$

5. 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 ----- \$ none

## 670. FUNDED DEBT UNMATURED

Give particulars of the various issues of securities in accounts Nos. 764, "Equipment obligations and other debt due within one year" (excluding equipment obligations), and 765, "Funded debt unmatured," at close of the year. Funded debt, as here used, comprises all obligations maturing later than one year after date of issue in accordance with the instructions in the Uniform System of Accounts for Railroad Companies. Show

each issue separately, and make all necessary explanations in footnotes. For the purposes of this report, securities are considered to be *actually issued* when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. It should be noted that section 20a of

the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption. Entries in columns (k) and (l) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

Line No.	Name and character of obligation (a)	Nominal date of issue (b)	Date of maturity (c)	INTEREST PROVISIONS		Total amount nominally and actually issued (f)	Nominally issued and held by or for respondent (Identify pledged securities by symbol "P") (g)	Total amount actually issued (h)	Reacquired and held by or for respondent (Identify pledged securities by symbol "P") (i)	Actually outstanding at close of year (j)	INTEREST DURING YEAR	
				Rate percent per annum (d)	Dates due (e)						Accrued (k)	Actually paid (l)
1	none					\$		\$		\$		\$
2												
3												
4												
					TOTAL							
5	Funded debt canceled: Nominally issued, \$ _____ Actually issued, \$ _____											
6	Purpose for which issue was authorized† _____											

## 690. CAPITAL STOCK

Give the particulars called for concerning the several classes and issues of capital stocks of the respondent outstanding at the close of the year, and make all necessary explanations in footnotes. For definition of securities *actually issued* and *actually outstanding* see instructions for schedule 670. It should be noted that section 20a of the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption.

Line No.	Class of stock (a)	Date issue was authorized† (b)	Par value per share (c)	Authorized† (d)	Authenticated (e)	PAR VALUE OF PAR VALUE OR SHARES OF NONPAR STOCK			ACTUALLY OUTSTANDING AT CLOSE OF YEAR		
						Nominally issued and held by or for respondent (Identify pledged securities by symbol "P") (f)	Total amount actually issued (g)	Reacquired and held by or for respondent (Identify pledged securities by symbol "P") (h)	Par value of par-value stock (i)	Shares Without PAR VALUE	
11	Common	3-15-41	\$ non par	1/ 50 000	\$ 28 464	\$ Shares	\$ 28 464	\$ Shares	\$	Number (j)	Book value (k)
12	ICC Fin Dkt18039	2-20-53	non par	2/ 250 000	142 320	Shares	142 320	Shares		28 464	
13	ICC Fin Dkt18394	2-17-54	non par		28 464	Shares	28 464	Shares		142 320	
14				300 000	199 248		199 248			28 464	
										199 248	3 273 360
15	Par value of par value or book value of nonpar stock canceled: Nominally issued, \$ _____ Actually issued, \$ _____										
16	Amount of receipts outstanding at the close of the year for installments received on subscriptions for stocks _____										
17	Purpose for which issue was authorized† <u>1</u> / Reorganization of company <u>2</u> / Additional shares in stock splits - ICC Dockets 18039 & 18394										
18	The total number of stockholders at the close of the year was <u>one</u>										

## 695. RECEIVERS' AND TRUSTEES' SECURITIES

Give particulars of evidences of indebtedness issued and payment of equipment obligations assumed by receivers and trustees under orders of a court as provided for in account No. 767, "Receivers' and trustees' securities." For definition of securities *actually issued*, and *actually outstanding*, see instructions for schedule 670.

Line No.	Name and character of obligation (a)	Nominal date of issue (b)	Date of maturity (c)	INTEREST PROVISIONS		Total par value authorized† (f)	TOTAL PAR VALUE HELD BY OR FOR RESPONDENT AT CLOSE OF YEAR		Total par value actually outstanding at close of year (i)	INTEREST DURING YEAR	
				Rate percent per annum (d)	Dates due (e)		Nominally issued (g)	Nominally outstanding (h)		Accrued (j)	Actually paid (k)
21	none					\$	\$	\$	\$		
22											
23											
24											
25											
26											
					TOTAL						

† By the State Board of Railroad Commissioners, or other public authority, if any, having control over the issue of securities; if no public authority has such control, state the purpose and amounts as authorized by the board of directors and approved by stockholders.







## 701. ROAD AND EQUIPMENT PROPERTY

1. Give particulars of changes during the year in accounts 731, "Road and equipment property," and 732, "Improvements on leased property," classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. Gross charges during the year should include disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and for additions and betterments. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in columns (c) or (d), as may be appropriate, depending on the nature of the item. Adjustments in excess of \$100,000 should be explained. All changes made during the year should be analyzed by primary accounts.

3. Report on line 35 amounts not includable in the primary road accounts. The items reported should be briefly identified and explained in a footnote on page 6. 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.

Line No.	Account (a)	Balance at beginning of year (b)	Gross charges during year (c)	Credits for property retired during year (d)	Balance at close of year (e)
		\$	\$	\$	\$
1	(1) Engineering.....	189 555	162	46	189 671
2	(2) Land for transportation purposes.....	123 551		113	123 438
3	(2½) Other right-of-way expenditures.....	17 541			17 541
4	(3) Grading.....	2 160 256	2 029	1 810	2 160 475
5	(5) Tunnels and subways.....	149 451			149 451
6	(6) Bridges, trestles, and culverts.....	1 647 066			1 647 066
7	(7) Elevated structures.....				
8	(8) Ties.....	1 034 267	4 435	3 472	1 035 230
9	(9) Rails.....	1 306 203	1 590	2 287	1 305 506
10	(10) Other track material.....	976 736	15 866	2 634	989 968
11	(11) Ballast.....	123 468	1 497		124 965
12	(12) Track laying and surfacing.....	506 528	16 068	2 945	519 651
13	(13) Fences, snowsheds, and signs.....	49 411		27	49 384
14	(16) Station and office buildings.....	191 040			191 040
15	(17) Roadway buildings.....	36 386			36 386
16	(18) Water stations.....				
17	(19) Fuel stations.....	1 168			1 168
18	(20) Shops and enginehouses.....	1 378			1 378
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(25) TOFC/COFC terminals.....				
24	(26) Communication systems.....	132 975	55 932		188 907
25	(27) Signals and interlockers.....	15 047	2 728		17 775
26	(29) Power plants.....				
27	(31) Power-transmission systems.....				
28	(35) Miscellaneous structures.....				
29	(37) Roadway machines.....	332 362			332 362
30	(38) Roadway small tools.....	8 080			8 080
31	(39) Public improvements—Construction.....	61 812	2 929	381	64 360
32	(43) Other expenditures—Road.....				
33	(44) Shop machinery.....				
34	(45) Power-plant machinery.....				
35	Other (specify and explain).....				
36	TOTAL EXPENDITURES FOR ROAD.....	9 064 281	103 236	13 715	9 153 802
37	(52) Locomotives.....	3 089			3 089
38	(53) Freight-train cars.....	485 370			485 370
39	(54) Passenger-train cars.....				
40	(55) Highway revenue equipment.....				
41	(56) Floating equipment.....				
42	(57) Work equipment.....	54 865			54 865
43	(58) Miscellaneous equipment.....	42 202	10 605	7 527	45 280
44	TOTAL EXPENDITURES FOR EQUIPMENT.....	585 526	10 605	7 527	588 604
45	(71) Organization expenses.....	289 953		15	289 938
46	(76) Interest during construction.....	13 636		3	13 633
47	(77) Other expenditures—General.....	303 589		18	303 571
48	TOTAL GENERAL EXPENDITURES.....	9 953 396	113 841	21 260	10 045 977
49	TOTAL.....				
50	(80) Other elements of investment.....				
51	(90) Construction work in progress.....				
52	GRAND TOTAL.....	9 953 396	113 841	21 260	10 045 977

## 801. PROPRIETARY COMPANIES

Give particulars called for regarding each inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent 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 rests 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.

Line No.	Name of proprietary company	MILEAGE OWNED BY PROPRIETARY COMPANY						Investment in transportation property (accounts Nos. 731 and 732)	Capital stock (account No. 791)	Unmatured funded debt (account No. 765)	Debt in default (account No. 768)	Amounts payable to affiliated companies (account No. 769)
		Road	Second and additional main tracks	Passing tracks, crossovers, and turnouts	Way switching tracks	Yard switching tracks						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	None						\$		\$		\$	
2												
3												
4												
5												
6												

## 901. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of the amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If

any such debt is evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on nonnegotiable debt retired during the year, even though no

portion of the issue remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)		Balance at close of year (d)		Interest accrued during year (e)		Interest paid during year (f)	
			%	\$	\$	\$	\$	\$	\$	\$
21	None									
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
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## 902. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in the balance outstanding in accounts Nos. 764, "Equipment obligations and other debt due within one year," and 766, "Equipment obligations," at the close of the year. In

column (a) show the name by which the equipment obligation is designated and in column (b) show the classes of equipment and the number of units covered by the obligation together with other details of identification. In column (c) show current rate of

interest, in column (d) show the contract price at which the equipment is acquired, and in column (e) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (a)	Description of equipment covered (b)	Current rate of interest (c)	Contract price of equipment acquired (d)	Cash paid on acceptance of equipment (e)	Actually outstanding at close of year (f)	Interest accrued during year (g)	Interest paid during year (h)
41	None		%	\$	\$	\$	\$	\$
42								
43								
44								
45								
46								
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49								
50								
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## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 1001 AND 1002

1. Schedules 1001 and 1002 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of other corporations held by respondent at the close of the year specifically as investments, including obligations of the United States, of a State or local government, or of an individual, so held, in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; 722, "Other investments"; and 717, "Insurance and other funds"; investments made, disposed of, or written down during the year; and dividends and interest credited to income. Securities of affiliated companies are reportable in schedule No. 1001. Securities of nonaffiliated companies are reportable in schedule No. 1002, however, investments included in account Nos. 715, 716 and 717 held by trustees in lieu of cash deposits required under the governing instrument are to be excluded from this schedule. If any advances reported are pledged, give particulars in a footnote. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the book value pledged, unpledged, and held in fund accounts. Under "pledged" include the book value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking, insurance, and other funds" include the book value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. 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:

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

5. By carriers, as the term is here used, 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, stockyards, express service and facilities, electric railway 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 purposes 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. In case any adjustments in book values thereof have been made during the year, a detailed statement thereof should be given on page 33 of this form.

9. Classify the securities according to the classification given above, showing the subclass by means of letters and figures in columns (a) and (b). Indicate by means of an arbitrary mark in column (c) 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.

10. Entries in column (c) should show date of maturity of bonds and other evidences of indebtedness. Obligations of the same designation which mature serially may be reported as "Serially 19----- to 19-----"

11. If the cost of any investment made during the year differs from the book value reported, explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein.

12. These schedules should not include any securities issued or assumed by respondent.

## 1001. INVESTMENTS IN AFFILIATED COMPANIES (See page 9 for Instructions)

Line No.	Account No.	Class No.	Name of issuing company and description of security held, also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR	
					BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR	
					Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)	(f)
1			Stocks-Carriers-Active	%		
2	721	A-1	Delta Alaska Terminal, Ltd.			556
3			Unsecured Notes			
4	721	D-1	Delta Alaska Terminal Ltd. 1/			9 275
5			Investment Advances-Carriers Active			
6	721	E-1	Union Pacific Railroad Co.			3 437 011
7						
8						
9						
10			Total - Account 721			3 446 842

1/ Principal sum due on promissory note payable in 29 equal semi-annual installments beginning June 1, 1967, and interest payable in semi-annual installments beginning June 1, 1966.

## 1002. OTHER INVESTMENTS (See page 9 for Instructions)

Line No.	Account No.	Class No.	Name of issuing company or government and description of security held, also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR	
				BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR	
				Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)
21	722	A-3	Stocks-Noncarrier-Active		
22			East Farm Domestic Water Co.		
23	722	E-3	Investment Advances		
24			Association of Western Railways		
25					
26					
27					
28					
29					
30					
31			Total - Account 722		



## 1001. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (i)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR			Book value* (j)	Selling price (k)	Rate (l)	Amount credited to income (m)	
In sinking, insurance, and other funds (g)	Total book value (h)						
\$	\$	\$	\$	\$	%	\$	
	556						1
							2
	9 275		2 061		5%	541	3
							4
	3 437 011	2 505 529					5
							6
							7
							8
							9
	3 446 842	2 505 529	2 061			541	10

## 1002. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (h)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
BOOKVALUE OF AMOUNT HELD AT CLOSE OF YEAR			Book value*	Selling price	Rate	Amount credited to income	
In sinking, insurance, and other funds (f)	Total book value (g)		(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	%	\$	
			100				21
							22
	117						23
							24
							25
							26
							27
							28
							29
	117						30
							31

\*Identify all entries in this column which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.



1973

**1201. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES**

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by nonreporting companies shown in schedule 1001, as well as those owned or controlled by any other organization or individual whose action respondent is enabled to determine.

3. Investments in U. S. Treasury obligations may be combined in a single item.

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made (list on same line in second section and in same order as in first section)	Total book value of investments at close of the year	Book value of investments made during the year	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR			
					Book value		Selling price	
	(a)	(b)	(c)	(d)	(e)		(f)	
1		None	\$	\$				
2								
3								
4								
5								
6								
7								
8								
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11								
12								
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Line No.	Names of subsidiaries in connection with things owned or controlled through them
	(g)
1	
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### 1302. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing 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 accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, 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 com-

posite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account No. 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes non-depreciable property, a statement to that effect should be made in a footnote.

5. 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.

Line No.	Account (a)	OWNED AND USED				LEASED FROM OTHERS			
		DEPRECIATION BASE		Annual composite rate (percent)		DEPRECIATION BASE		Annual composite rate (percent)	
		At beginning of year (b)	At close of year (c)	(d)	(e)	At beginning of year (f)	At close of year (g)	(h)	(i)
		\$	\$	%	%	\$	\$	%	%
1	ROAD								
2	(1) Engineering	189 820	189 671	0 59					
3	(2½) Other right-of-way expenditures	17 541	17 541	0 82					
4	(3) Grading	2 160 256	2 159 814	0 02					
5	(5) Tunnels and subways	149 451	149 451	0 91					
6	(6) Bridges, trestles, and culverts	1 647 066	1 647 066	1 76					
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs	49 411	49 384	2 00					
9	(16) Station and office buildings	191 382	191 040	1 95					
10	(17) Roadway buildings	36 386	36 386	2 38					
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses	1 378	1 378	2 86					
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems	121 659	188 186	2 73					
20	(27) Signals and interlockers	15 047	18 688	3 45					
21	(29) Power plants								
22	(31) Power-transmission systems								
23	(35) Miscellaneous structures								
24	(37) Roadway machines	332 361	332 361	4 00					
25	(39) Public improvements—Construction	22 925	22 925	1 73					
26	(44) Shop machinery								
27	(45) Power-plant machinery								
28	All other road accounts								
29	Amortization (other than defense projects)								
30	Total road	4 934 683	5 003 891	1 14					
31	EQUIPMENT								
32	(52) Locomotives	3 089	3 089	3 80					
33	(53) Freight-train cars	23 795	23 795	3 20					
34	(54) Passenger-train cars								
35	(55) Highway revenue equipment								
36	(56) Floating equipment								
37	(57) Work equipment	55 718	54 865	3 00					
38	(58) Miscellaneous equipment	42 073	45 280	9 00					
39	Total equipment	124 675	127 029	5 20					
40	GRAND TOTAL	5 059 358	5 130 920	xx xx				xx xx	



## 1303. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

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 includable 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 in computing 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 in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. 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.

Line No.	Account (a)	DEPRECIATION BASE				Annual composite rate (percent) (d)
		Beginning of year (b)		Close of year (c)		
		\$		\$		%
1	ROAD					
2	(1) Engineering none					
3	(2½) Other right-of-way expenditures					
4	(3) Grading					
5	(5) Tunnels and subways					
6	(6) Bridges, trestles, and culverts					
7	(7) Elevated structures					
8	(13) Fences, snowsheds, and signs					
9	(16) Station and office buildings					
10	(17) Roadway buildings					
11	(18) Water stations					
12	(19) Fuel stations					
13	(20) Shops and enginehouses					
14	(21) Grain elevators					
15	(22) Storage warehouses					
16	(23) Wharves and docks					
17	(24) Coal and ore wharves					
18	(25) TOFC/COFC terminals					
19	(26) Communication systems					
20	(27) Signals and interlockers					
21	(29) Power plants					
22	(31) Power-transmission systems					
23	(35) Miscellaneous structures					
24	(37) Roadway machines					
25	(39) Public improvements—Construction					
26	(44) Shop machinery					
27	(45) Power-plant machinery					
28	All other road accounts					
29	Total road					
30	EQUIPMENT					
31	(52) Locomotives					
32	(53) Freight-train cars					
33	(54) Passenger-train cars					
34	(55) Highway revenue equipment					
35	(56) Floating equipment					
36	(57) Work equipment					
37	(58) Miscellaneous equipment					
38	Total equipment					
39	GRAND TOTAL					XX XX

## 1501. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 1502 for the reserve relating to road and equipment owned but not used by the respondent.) If any

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

2. 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.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year			
					Charges to operating expenses		Other credits		Retirements		Other debits					
		(a)	(b)		(c)		(d)		(e)		(f)		(g)			
		\$			\$			\$			\$			\$		
1	ROAD															
2	(1) Engineering		20	760		1	119								21	879
3	(2½) Other right-of-way expenditures		1	822			144								1	966
4	(3) Grading		15	060			432								15	492
5	(5) Tunnels and subways		69	708		1	360								71	068
6	(6) Bridges, trestles, and culverts		541	228		28	988								570	216
7	(7) Elevated structures															
8	(13) Fences, snowsheds, and signs		48	100			988								49	088
9	(16) Station and office buildings		92	960		3	725								96	685
10	(17) Roadway buildings		15	566			866								16	432
11	(18) Water stations															
12	(19) Fuel stations		1	168											1	168
13	(20) Shops and enginehouses			740			40									780
14	(21) Grain elevators															
15	(22) Storage warehouses															
16	(23) Wharves and docks															
17	(24) Coal and ore wharves															
18	(25) TOFC/COFC terminals															
19	(26) Communication systems		80	517		4	658								85	175
20	(27) Signals and interlockers		6	939			576				8				7	507
21	(29) Power plants															
22	(31) Power-transmission systems															
23	(35) Miscellaneous structures															
24	(37) Roadway machines		98	302		13	295								111	597
25	(39) Public improvements—Construction		12	279			397				39				12	637
26	(44) Shop machinery*															
27	(45) Power-plant machinery*															
28	All other road accounts															
29	Amortization (other than defense projects)															
30	Total road		1	005 149		56	588				47				1	061 690
31	EQUIPMENT															
32	(52) Locomotives		(2	035)			282								(1	753)
33	(53) Freight-train cars		250	571			762								251	333
34	(54) Passenger-train cars															
35	(55) Highway revenue equipment															
36	(56) Floating equipment															
37	(57) Work equipment		21	988		1	672								23	660
38	(58) Miscellaneous equipment		26	857		4	042				6	427			24	472
39	Total equipment		297	381		6	758				6	427			297	712
40	GRAND TOTAL		1	302 530		63	346				6	474			1	359 402

\*Chargeable to account 2223.



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## 1502. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others,

the depreciation charges for which are not includable in operating expenses of the respondent. (See schedule 1501 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 red or designated "Dr."

Line No.	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)		
					Charges to others (c)			Other credits (d)			Retirements (e)			Other debits (f)					
		\$			\$			\$			\$			\$			\$		
1	ROAD																		
2	(1) Engineering.....			None															
3	(2½) Other right-of-way expenditures.....																		
4	(3) Grading.....																		
5	(5) Tunnels and subways.....																		
6	(6) Bridges, trestles, and culverts.....																		
7	(7) Elevated structures.....																		
8	(13) Fences, snowsheds, and signs.....																		
9	(16) Station and office buildings.....																		
10	(17) Roadway buildings.....																		
11	(18) Water stations.....																		
12	(19) Fuel stations.....																		
13	(20) Shops and enginehouses.....																		
14	(21) Grain elevators.....																		
15	(22) Storage warehouses.....																		
16	(23) Wharves and docks.....																		
17	(24) Coal and ore wharves.....																		
18	(25) TOFC/COFC terminals.....																		
19	(26) Communication systems.....																		
20	(27) Signals and interlockers.....																		
21	(29) Power plants.....																		
22	(31) Power-transmission systems.....																		
23	(35) Miscellaneous structures.....																		
24	(37) Roadway machines.....																		
25	(39) Public improvements—Construction.....																		
26	(44) Shop machinery.....																		
27	(45) Power-plant machinery.....																		
28	All other road accounts.....																		
29	Total road.....																		
30	EQUIPMENT																		
31	(52) Locomotives.....																		
32	(53) Freight-train cars.....																		
33	(54) Passenger-train cars.....																		
34	(55) Highway revenue equipment.....																		
35	(56) Floating equipment.....																		
36	(57) Work equipment.....																		
37	(58) Miscellaneous equipment.....																		
38	Total equipment.....																		
39	GRAND TOTAL.....																		



## 1503. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includable in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

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

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 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.	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)
			Charges to operating expenses (c)		Other credits (d)	Retirements (e)		Other debits (f)	
		\$			\$			\$	\$
1	ROAD								
2	(1) Engineering	None							
3	(2½) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems								
20	(27) Signals and interlocks								
21	(29) Power plants								
22	(31) Power-transmission systems								
23	(35) Miscellaneous structures								
24	(37) Roadway machines								
25	(39) Public improvements—Construction								
26	(44) Shop machinery*								
27	(45) Power-plant machinery*								
28	All other road accounts								
29	Total road								
30	EQUIPMENT								
31	(52) Locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(55) Highway revenue equipment								
35	(56) Floating equipment								
36	(57) Work equipment								
37	(58) Miscellaneous equipment								
38	TOTAL EQUIPMENT								
39	GRAND TOTAL								

\*Chargeable to account 2228.

## 1605. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the year and all credits and debits during the year in reserve account No. 736, "Amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000

or more, or by single entries as "Total road" in line 28. If reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:																								
2	None	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
12																									
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21																									
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD																								
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(52) Locomotives																								
31	(53) Freight-train cars																								
32	(54) Passenger-train cars																								
33	(55) Highway revenue equipment																								
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	Total equipment																								
38	GRAND TOTAL																								



**1607. DEPRECIATION RESERVE—MISCELLANEOUS PHYSICAL PROPERTY**

Give particulars of the credits and debits during the year to account No. 738, "Accrued depreciation—Miscellaneous physical property," for each item or group of property for which depreciation was accrued; also the balances at the beginning of the year and at the close of the year in the reserve for each such item or group of property.

Show in column (f) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account.

Each item amounting to \$50,000 or more should be stated; items less than \$50,000 may be combined in a single entry designated "Minor items, each less than \$50,000."

Line No.	Item (Kind of property and location) (a)	Balance at beginning of year (b)	Credits during year (c)	Debits during year (d)	Balance at close of year (e)	Rate (per cent) (f)	Base (g)
	None	\$	\$	\$	\$	%	\$
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

**1608. CAPITAL SURPLUS**

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted, and

in column (b) insert the contra account number to which the amount stated in column (c), (d), or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.					
			794. Premiums and assessments on capital stock (c)	795. Paid-in surplus (d)	796. Other capital surplus (e)			
			\$	\$	\$			
31	Balance at beginning of year	x x x	None					
32	Additions during the year (describe):							
33								
34								
35								
36								
37	Total additions during the year	x x x						
38	Deductions during the year (describe):							
39								
40								
41								
42	Total deductions	x x x						
43	Balance at close of year	x x x						

**1609. RETAINED INCOME—APPROPRIATED**

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
61	Additions to property through retained income			59 462
62	Funded debt retired through retained income			491 944
63	Sinking fund reserves			
64	Miscellaneous fund reserves			
65	Retained income—Appropriated (not specifically invested)			
66	Other appropriations (specify):			
67				
68				
69				
70				
71				
72				
73				
74	TOTAL			551 406

**1701. LOANS AND NOTES PAYABLE**

Give particulars of the various creditors and the character of the transactions involved in the current liability account No. 751, "Loans and notes payable."

List every item in excess of \$100,000, giving the information indicated in the column headings.

For creditors whose balances were severally less than \$100,000, a single

entry may be made under a caption "Minor accounts, each less than \$100,000."

Entries in columns (g) and (h) should include interest accruals and interest payments on loans and notes payable retired during the year, even though no portion of the issue remained outstanding at the close of the year.

Line No.	Name of creditor (a)	Character of liability or of transaction (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Balance at close of year (f)	Interest accrued during year (g)	Interest paid during year (h)
1	None				%	\$	\$	\$
2								
3								
4								
5								
6								
7								
8								
9								
TOTAL								

**1702. DEBT IN DEFAULT**

Give particulars for amounts included in Balance Sheet Account No. 768, "Debt in default," giving particulars for each security outstanding even though the amount be less than \$100,000.

Entries in columns (g) and (h) should include interest accruals and

interest payments on matured funded debt retired during the year, even though no portion of the debt remained outstanding at the close of the year.

Line No.	Name of security (a)	Reason for nonpayment at maturity (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Total par value actually outstanding at close of year (f)	Interest accrued during year (g)	Interest paid during year (h)
21	None				%	\$	\$	\$
22								
23								
24								
25								
26								
TOTAL								

**1703. OTHER DEFERRED CHARGES**

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)
41	Minor items each less than \$100,000	\$ 36 492
42		
43		
44		
45		
46		
47		
48		
49		
50		
TOTAL		36 492

**1704. OTHER DEFERRED CREDITS**

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)
61	None	\$
62		
63		
64		
65		
66		
67		
68		
69		
TOTAL		



## 1801. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies. All contra entries hereunder should be indicated in parentheses.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) on lines 9 to 63, inclusive, should be fully explained in a footnote.

3. Give the particulars called for on lines 71 to 92, inclusive, with respect to net accruals of taxes on railway property and U.S. Government taxes. Substantial adjustments included in the amounts reported should be explained.

4. On page 21A show an analysis and distribution of Federal income taxes.

Line No.	Item (a)	Amount applicable to the year (b)			Line No.	Item (c)	Amount applicable to the year (d)		
		\$	XX	XX			\$	XX	XX
1	<b>ORDINARY ITEMS</b>		XX	XX	51	<b>FIXED CHARGES</b>		XX	XX
2	<b>RAILWAY OPERATING INCOME</b>		XX	XX	52	(542) Rent for leased roads and equipment (p. 27)		XX	XX
3	(501) Railway operating revenues (p. 23)	6	766	168	53	(546) Interest on funded debt:		XX	XX
4	(531) Railway operating expenses (p. 24)	2	395	358	54	(a) Fixed interest not in default			
5	Net revenue from railway operations	4	370	810	55	(b) Interest in default			
6	(532) Railway tax accruals	2	037	722	56	(547) Interest on unfunded debt			
7	Railway operating income	2	333	088	57	(548) Amortization of discount on funded debt			
8	<b>RENT INCOME</b>		XX	XX	58	Total fixed charges	1	922	774
9	(503) Hire of freight cars and highway revenue freight equipment—Credit balance				59	Income after fixed charges (lines 56, 58)			
10	(504) Rent from locomotives				60	<b>OTHER DEDUCTIONS</b>		XX	XX
11	(506) Rent from passenger-train cars				61	(546) Interest on funded debt:		XX	XX
12	(506) Rent from floating equipment			592	62	(c) Contingent interest			
13	(507) Rent from work equipment			6	63	Ordinary income (lines 59, 62)	1	922	774
14	(508) Joint facility rent income			509					
15	Total rent income			7	64	<b>EXTRAORDINARY AND PRIOR PERIOD ITEMS</b>		XXX	XX
16	<b>RENTS PAYABLE</b>		XX	XX	65	(570) Extraordinary items - Net Cr. (Dr.) (p. 21B)			
17	(536) Hire of freight cars and highway revenue freight equipment—Debit balance			266	66	(580) Prior period items - Net Cr. (Dr.) (p. 21B)			
18	(537) Rent for locomotives			149	67	(590) Federal income taxes on extraordinary and prior period items - Debit (Credit) (p. 21B)			
19	(538) Rent for passenger-train cars				68	Total extraordinary and prior period items - Cr. (Dr.)			
20	(539) Rent for floating equipment				69	Net income transferred to Retained Income	1	922	774
21	(540) Rent for work equipment					Unappropriated			
22	(541) Joint facility rents			10	70	<b>ANALYSIS OF ACCOUNT 532, RAILWAY TAX ACCRUALS</b>		XX	XX
23	Total rents payable			426	71	United States Government taxes:		XX	XX
24	Net rents (lines 15, 23)			419	72	Income taxes	1	426	195
25	Net railway operating income (lines 7, 24)	1	913	803	73	Old age retirement		193	404
26	<b>OTHER INCOME</b>		XX	XX	74	Unemployment insurance		27	675
27	(502) Revenue from miscellaneous operations (p. 24)				75	All other United States taxes			116
28	(509) Income from lease of road and equipment (p. 27)			8	76	Total—U.S. Government taxes	1	647	390
29	(510) Miscellaneous rent income (p. 25)			822	77	Other than U.S. Government taxes:		XX	XX
30	(511) Income from nonoperating property (p. 26)			(676)	78	Idaho		186	465
31	(512) Separately operated properties—Profit				79	Washington		203	739
32	(513) Dividend income				80	Canada			128
33	(514) Interest income			541	81				
34	(516) Income from sinking and other reserve funds			286	82				
35	(517) Release of premiums on funded debt				83				
36	(518) Contributions from other companies (p. 27)				84				
37	(519) Miscellaneous income (p. 25)			3	85				
38	Total other income			12	86				
39	Total income (lines 25, 38)	1	926	116	87				
40	<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>		XX	XX	88				
41	(534) Expenses of miscellaneous operations (p. 24)				89				
42	(535) Taxes on miscellaneous operating property (p. 24)				90				
43	(543) Miscellaneous rents (p. 25)			321	91	Total—Other than U.S. Government taxes		390	332
44	(544) Miscellaneous tax accruals			(968)	92	Grand Total—Railway tax accruals (account 532)	2	037	722
45	(545) Separately operated properties—Loss								
46	(549) Maintenance of investment organization								
47	(550) Income transferred to other companies (p. 27)								
48	(551) Miscellaneous income charges (p. 25)			3					
49	Total miscellaneous deductions			3					
50	Income available for fixed charges (lines 39, 49)	1	922	774					

\*Enter name of State.

NOTE.—See page 21B for explanatory notes, which are an integral part of the Income Account for the Year.

## 1801. INCOME ACCOUNT FOR THE YEAR -- Continued

## ANALYSIS OF FEDERAL INCOME TAXES

Line No.	Item (a)	Amount (b)		
101	Provision for income taxes based on taxable net income recorded in the accounts for the year-----	\$	1	452 658
102	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below-----	\$	1/	25 658
	--Accelerated depreciation under section 167 of the Internal Revenue Code.			
	--Guideline lives pursuant to Revenue Procedure 62-21.			
	--Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.			
103	Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation-----	\$		
104	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.			
	Flow-through----- Deferral-----			
	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit-----	\$		
	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year-----	\$		
	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes-----	(		
	Balance of current year's investment tax credit used to reduce current year's tax accrual-----	\$		
	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual-----	\$		
	Total decrease in current year's tax accrual resulting from use of investment tax credits-----	\$		
105	Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 184 of the Internal Revenue Code and basis use for book depreciation-----	\$		
106	Net decrease (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code-----			
	Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)			
107	1/ Includes adjustment of 1972 \$864 decrease			
108				
109				
110				
111				
112				
113				
114				
115				
116				
117	Net applicable to the current year-----	1	427	000
118	Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs-----			(805)
119	Adjustments for carry-backs-----			
120	Adjustments for carry-overs-----			
121	Total-----	1	426	195
	Distribution:			
122	Account 532-----	1	426	195
123	Account 590-----			
124	Other (Specify)-----			
125				
126	Total-----	1	426	195

NOTE: The amount shown on line 72 should equal line 122; the amount shown on line 121 should equal line 126.



## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice; and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential effect on net income for the year need not be reported. If carrier

has nothing to report, insert the word "None." The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in the section below Schedule 1801, "Income account for the year," pertaining to the analysis of Federal income taxes. However, the explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590 "Federal income taxes on extraordinary and prior period items" are to be disclosed below.

None

## 1901. RETAINED INCOME—UNAPPROPRIATED

1. Show hereunder the items of the Retained Income 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 indicated in parentheses.  
3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)			Remarks (c)
	<b>CREDITS</b>	\$	1	922 774	
1	(602) Credit balance transferred from Income (p. 21)-----				
2	(606) Other credits to retained income†-----				Net of Federal income taxes \$-----
3	(622) Appropriations released-----				
4	Total-----	1	922	774	
	<b>DEBITS</b>				
5	(612) Debit balance transferred from Income (p. 21)-----				
6	(616) Other debits to retained income†-----				Net of Federal income taxes \$-----
7	(620) Appropriations for sinking and other reserve funds-----				
8	(621) Appropriations for other purposes-----				
9	(623) Dividends (p. 23)-----				
10	Total-----				
11	Net increase during year*-----	1	922	774	
12	Balance at beginning of year (p. 5)*-----	5	424	227	
13	Balance at end of year (carried to p. 5)*-----	7	347	001	

\*Amount in parentheses indicates debit balance.

†Show principal items in detail.



## 1902. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote. 2. If any obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote. 3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 1901.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)		Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)				Declared (f)	Payable (g)
31	None			\$		\$		
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
				TOTAL				

## 2001. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies. The proportion of joint traffic receipts belonging to other carriers should not be included.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)			Class of railway operating revenues (c)	Amount of revenue for the year (d)		
		\$	x x	x x		\$	x x	x x
	TRANSPORTATION—RAIL LINE				INCIDENTAL			
1	(101) Freight*	6	596	931	(131) Dining and buffet			
2	(102) Passenger*				(132) Hotel and restaurant			
3	(103) Baggage				(133) Station, train, and boat privileges			
4	(104) Sleeping car				(135) Storage—Freight			
5	(105) Parlor and chair car				(137) Demurrage	17	669	
6	(106) Mail				(138) Communication			
7	(107) Express				(139) Grain elevator			
8	(108) Other passenger-train				(141) Power			
9	(109) Milk				(142) Rents of buildings and other property		285	
10	(110) Switching*	147	663		(143) Miscellaneous		3	620
11	(113) Water transfers				Total incidental operating revenue		21	574
12	Total rail-line transportation revenue	6	744	594	JOINT FACILITY			
13					(151) Joint facility—Cr.			
14					(152) Joint facility—Dr.			
15					Total joint facility operating revenue			
16					Total railway operating revenues	6	766	168

\*Report hereunder the charges to these accounts representing payments made to others as follows:

17	1. For terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates	\$	none
18	2. For switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement	\$	53,468
	3. For substitute highway motor service in lieu of line-haul rail service performed under joint tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):		
19	(a) Payments for transportation of persons	\$	none
20	(b) Payments for transportation of freight shipments	\$	1,797

## 2002. RAILWAY OPERATING EXPENSES

1. State the railway operating expenses of the respondent for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			Name of railway operating expense account (c)	Amount of operating expenses for the year (d)		
		\$	x x	x x		\$	x x	x x
	<b>MAINTENANCE OF WAY AND STRUCTURES</b>				<b>TRANSPORTATION—RAIL LINE</b>			
1	(2201) Superintendence.....		51	418	(2241) Superintendence and dispatching .....		29	583
2	(2202) Roadway maintenance.....		399	898	(2242) Station service.....		313	482
3	(2203) Maintaining structures.....		8	284	(2243) Yard employees.....		235	860
4	(2203½) Retirements—Road.....		10	465	(2244) Yard switching fuel.....		16	032
5	(2204) Dismantling retired road property.....				(2245) Miscellaneous yard expenses.....		23	957
6	(2208) Road property—Depreciation.....		56	588	(2246) Operating joint yards and terminals—Dr.....		6	701
7	(2209) Other maintenance of way expenses.....		128	882	(2247) Operating joint yards and terminals—Cr.....		34	970
8	(2210) Maintaining joint tracks, yards, and other facilities—Dr.....		9	045	(2248) Train employees.....		602	430
9	(2211) Maintaining joint tracks, yards, and other facilities—Cr.....				(2249) Train fuel.....		182	878
10	Total maintenance of way and structures.....		664	580	(2251) Other train expenses.....		29	352
11	<b>MAINTENANCE OF EQUIPMENT</b>				(2252) Injuries to persons.....		9	277
12	(2221) Superintendence.....				(2253) Loss and damage.....		7	420
13	(2222) Repairs to shop and power-plant machinery.....				(2254) Other casualty expenses.....		21	556
14	(2223) Shop and power-plant machinery—Depreciation.....				(2255) Other rail and highway transportation expenses.....		51	927
15	(2224) Dismantling retired shop and power-plant machinery.....				(2256) Operating joint tracks and facilities—Dr.....		2	441
16	(2225) Locomotive repairs.....		22	146	(2257) Operating joint tracks and facilities—Cr.....			
17	(2226) Car and highway revenue equipment repairs.....		54	255	Total transportation—Rail line.....		1	497 626
18	(2227) Other equipment repairs.....		8	014	<b>MISCELLANEOUS OPERATIONS</b>			
19	(2228) Dismantling retired equipment.....				(2258) Miscellaneous operations.....			
20	(2229) Retirements—Equipment.....				(2259) Operating joint miscellaneous facilities—Dr.....			
21	(2234) Equipment—Depreciation.....		6	758	(2260) Operating joint miscellaneous facilities—Cr.....			
22	(2235) Other equipment expenses.....			346	<b>GENERAL</b>			
23	(2236) Joint maintenance of equipment expenses—Dr.....				(2261) Administration.....		92	294
24	(2237) Joint maintenance of equipment expenses—Cr.....				(2262) Insurance.....			229
25	Total maintenance of equipment.....		91	519	(2264) Other general expenses.....		25	116
26	<b>TRAFFIC</b>				(2265) General joint facilities—Dr.....			215
27	(2240) Traffic expenses.....		23	779	(2266) General joint facilities—Cr.....			
28					Total general expenses.....		117	854
29					GRAND TOTAL RAILWAY OPERATING EXPENSES.....		2	395 358

30 Operating ratio (ratio of operating expenses to operating revenues), 35.40 percent. (Two decimal places required.)

## 2003. MISCELLANEOUS PHYSICAL PROPERTIES OPERATED DURING THE YEAR

Give particulars of each class of miscellaneous physical property or plant operated during the year. Group the properties under the heads of the classes of operations to which they are devoted.

In column (a) give the designation used in the respondent's records and the name of the town or city and State in which the property or plant is located, stating whether the respondent's title is that of ownership or whether the property is held under lease or other

incomplete title. All peculiarities of title should be explained in a footnote.

The totals of columns (b), (c), and (d) should agree with the totals of accounts Nos. 502, "Revenue from miscellaneous operations," 534, "Expenses of miscellaneous operations," and 535, "Taxes on miscellaneous operating property" in respondent's Income Account for the Year. If not, differences should be explained in a footnote.

Line No.	Designation and location of property or plant, character of business, and title under which held (a)	Total revenue during the year (Acct. 502) (b)			Total expenses during the year (Acct. 534) (c)			Total taxes applicable to the year (Acct. 535) (d)		
		\$			\$			\$		
35	none									
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46	TOTAL									



## 2101. MISCELLANEOUS RENT INCOME

Line No.	DESCRIPTION OF PROPERTY		Name of lessee (c)	Amount of rent (d)	
	Name (a)	Location (b)			
1	Minor items, each less than \$25,000			\$	8 822
2					
3					
4					
5					
6					
7					
8					
9					
TOTAL					8 822

## 2102. MISCELLANEOUS INCOME

Line No.	Source and character of receipt (a)	Gross receipts (b)			Expenses and other deductions (c)			Net miscellaneous income (d)	
		\$			\$			\$	
21	Minor items each less than \$25,000							3	340
22									
23									
24									
25									
26									
27									
28									
29									
TOTAL								3	340

## 2103. MISCELLANEOUS RENTS

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to income (d)	
	Name (a)	Location (b)			
31	Minor items each less than \$25,000			\$	321
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL					321

## 2104. MISCELLANEOUS INCOME CHARGES

Line No.	Description and purpose of deduction from gross income (a)	Amount (b)	
		\$	
41	Minor items each less than \$25,000		3 989
42			
43			
44			
45			
46			
47			
48			
49			
50			
TOTAL			3 989

## 2201. INCOME FROM NONOPERATING PROPERTY

Line No.	Designation (a)	Revenues or income (b)	Expenses (c)	Net income or loss (d)	Taxes (e)
1	Minor items each less than \$25,000	\$ 1 210	\$ 1 886	\$ (676)	\$ (968)
2					
3					
4					
5					
6					
7					
TOTAL					

## 2202. MILEAGE OPERATED (ALL TRACKS)†

Give particulars called for concerning all tracks operated by respondent at the close of the year. Way switching tracks include station, team, industry, and other switching tracks for which no separate switching service is maintained. Yard switching tracks include classification, house, team, industry, and other tracks switched by yard locomotives in yards where separate switching services are maintained. Tracks belonging to an industry for which no rent is payable should not be reported. Switching and Terminal Companies report on line 26 only.

## 2203. MILEAGE OPERATED—BY STATES

Line Haul Railways show single track only.  
Switching and Terminal Companies show all tracks.

Line No.	Line in use (a)	Owned (b)	Proprietary companies (c)	Leased (d)	Operated under contract (e)	Operated under track- age rights (f)	Total operated (g)	State (h)	Owned (i)	Proprietary companies (j)	Leased (k)	Operated under contract (l)	Operated under track- age rights (m)	Total operated (n)
21	Single or first main track	148 30		1 31			149 61	Washington	16 96				1 31	18 27
22	Second and additional main tracks			63			20 17	Idaho	131 34					131 34
23	Passing tracks, cross-overs, and turn-outs	19 54					11 67							
24	Way switching tracks	11 67					6 73							
25	Yard switching tracks	6 73					188 18							
26	TOTAL	18624		1 94			148 30	TOTAL	148 30				1 31	149 61

2215. Show, by States, mileage of tracks owned but not operated by respondent: First main track, None; second and additional main tracks, None; industrial tracks, None; yard track and sidings, None; total, all tracks, None†

2216. Road is completed from (Line Haul Railways only) \* Spokane, Washington to Eastport, Idaho Total distance, 148.30 miles

2217. Road located at (Switching and Terminal Companies only) \* Spokane, Washington

2218. Gage of track 4 ft. 8½ in. 2219. Weight of rail 1 lb. per yard.

2220. Kind and number per mile of crossties Treated wooden crossties - 2978 per mile

2221. State number of miles electrified: First main track, None; second and additional main tracks, None; passing tracks, cross-overs, and turn-outs, None; way switching tracks, None; yard switching tracks, None

2222. Ties applied in replacement during year: Number of crossties, 3779; average cost per tie, \$ 7.2016; number of feet (B. M.) of switch and bridge ties, 22380; average cost per M feet (B. M.), \$ 230.83

2223. Rail applied in replacement during year: Tons (2,000 pounds), 161.327; weight per yard, 2; average cost per ton, \$ 30.00

\*Insert names of places.

†Mileage should be stated to the nearest hundredth of a mile.

## EXPLANATORY REMARKS

1/  
131 pound 20.77 miles  
112 pound 46.70 miles  
90 pound 56.48 miles  
85 pound 15.22 miles  
72 pound 9.13 miles

2/  
131 pound 3.3063 tons  
112 pound 86.12627 tons  
90 pound 63.765 tons  
85 pound 7.734 tons  
72 pound .396 tons



**2301. RENTS RECEIVABLE**  
INCOME FROM LEASE OF ROAD AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessee (c)	Amount of rent during year (d)
1	None			\$
2				
3				
4				
5				
Total				

**2302. RENTS PAYABLE**  
RENT FOR LEASED ROADS AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessor (c)	Amount of rent during year (d)
11	None			\$
12				
13				
14				
15				
Total				

**2303. CONTRIBUTIONS FROM OTHER COMPANIES**

Line No.	Name of contributor (a)	Amount during year (b)
21	None	\$
22		
23		
24		
25		
26		
Total		

**2304. INCOME TRANSFERRED TO OTHER COMPANIES**

Line No.	Name of transferee (c)	Amount during year (d)
21		\$
22		
23		
24		
25		
26		
Total		

**2305.** Describe fully all liens upon any of the property of the respondent at the close of the year, and all mortgages, deeds of trust, and other instruments whereby such liens were created. Describe also all property subject to the said several liens. This inquiry covers judgment liens, mechanics' liens, etc., as well as liens based on contract. If there were no liens of any character upon any of the property of the respondent at the close of the year, state that fact.

None

1973

## 2401. EMPLOYEES, SERVICE, AND COMPENSATION

1. Give particulars of the average number of employees of various classes in the service of the respondent, of service rendered by such employees, and of compensation paid therefor during the year. Employees are to be counted and classified and their service and compensation reported in accordance with the Commission's Rules Governing the Classification of Railroad Employees and Reports of their Service and Compensation, effective January 1, 1951.

2. Averages called for in column (b) should be the average of twelve middle-of-month counts.

3. Pensioners rendering no service are not to be included in the count, nor is any compensation paid them to be included hereunder.

4. If any of the general officers served without compensation or were carried on the payrolls of another company, those facts should be stated in a footnote.

5. If any compensation was paid or is payable under labor awards of the current year, include the amount applicable to the current year in column (d) and show the portion applicable to prior years (back pay) in a footnote, by groups of employees. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto.

6. This schedule does not include old-age retirement, and unemployment insurance taxes.

Line No.	Classes of employees (a)	Average number of employees (b)	Total service hours (c)	Total compensation (d)	Remarks (e)
1	TOTAL (executives, officials, and staff assistants)	3	6 246	49 596	
2	TOTAL (professional, clerical, and general)	10	19 736	106 962	
3	TOTAL (maintenance of way and structures)	39	75 415	393 300	
4	TOTAL (maintenance of equipment and stores)	-	-	-	
5	TOTAL (transportation—other than train, engine, and yard)	20	37 993	224 564	
6	TOTAL (transportation—yardmasters, switch tenders, and hostlers)	2	3 976	23 653	
7	TOTAL, ALL GROUPS (except train and engine)	74	143 366	798 075	
8	TOTAL (transportation—train and engine)	55	97 793	863 235	(ICC - 200)
9	GRAND TOTAL	129	241 159	1661 310	+ 2400 = 1663710

Amount of foregoing compensation (excluding back pay for prior years) that is chargeable to account No. 531, "Railway operating expenses": \$ 1,617,995

## 2402. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

1. Show hereunder the quantities of the various kinds of fuel consumed by locomotives and motor or other self-propelled rail cars in the service of respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity.

2. The ton of 2,000 pounds should be used.

Line No.	Kind of service (a)	A. LOCOMOTIVES (STEAM, ELECTRIC, AND OTHER)					B. RAIL MOTOR CARS (GASOLINE, OIL-ELECTRIC, ETC.)		
		Diesel oil (gallons) (b)	Gasoline (gallons) (c)	Electricity (kilowatt-hours) (d)	STEAM		Electricity (kilowatt-hours) (g)	Gasoline (gallons) (h)	Diesel oil (gallons) (i)
					Coal (tons) (e)	Fuel oil (gallons) (f)			
31	Freight	1418692							
32	Passenger								
33	Yard switching	126973							
34	TOTAL TRANSPORTATION	1545665							
35	Work train	3363							
36	GRAND TOTAL	1549028							
37	TOTAL COST OF FUEL*	198910		XXXX			XXXX		

\*Show cost of fuel charged to yard and train service (accounts Nos. 2244 and 2249). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.



## 2501. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Sections 5 and 6 of Schedule 101 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners, or employees, if any, to whom the respondent similarly paid \$40,000 or more. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies. Any large "other compensation"

should be explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$40,000 or more and the detail as to division of the salary should be stated. By salary (column (c)) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	Officers shown in Schedule 101, Sections 5 and 6 serve without salary							
2	from the Spokane International Railroad company. Directors' fees							
3	paid by Spokane International Railroad Company are included in							
4	report filed by Union Pacific Railroad Company.							
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

## 2502. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowances for expenses, or any form of payments amounting in the aggregate of \$20,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 2501 in this annual report) for services or as a donation, except that with respect to contributions under \$20,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$20,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railway associations, commissions,

committees, bureaus, boards, and other organizations maintained jointly by railways shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$20,000 or more to organizations maintained jointly by railways with other railways are not to be excluded even if their services are regarded as routine.

If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Nature of service (b)	Amount of payment (c)	
			\$	
31	None			
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
TOTAL				

## 2601. STATISTICS OF RAIL-LINE OPERATIONS. [For Road Haul Traffic Only]

Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Motor car and trailer miles, if any, should be included. Highway traffic to be excluded. Locomotive unit-miles should include all miles made by each locomotive unit. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

Item No.	Item (a)	Freight trains (b)		Passenger trains (c)		Total transportation service (d)		Work trains (e)		
1	Average mileage of road operated (whole number required).....		150				150	x x	x x	x x
	TRAIN-MILES									
2	Total (with locomotives).....	150	221			150	221		2	368
3	Total (with motorcars).....									
4	TOTAL TRAIN-MILES.....	150	221			150	221		2	368
	LOCOMOTIVE UNIT-MILES									
5	Road service.....	655	230			655	230	x x	x x	x x
6	Train switching.....	31	548			31	548	x x	x x	x x
7	Yard switching.....	67	122			67	122	x x	x x	x x
8	TOTAL LOCOMOTIVE UNIT-MILES.....	753	900			753	900	x x	x x	x x
	CAR-MILES									
9	Loaded freight cars.....	4	619	502		4	619	502	x x	x x
10	Empty freight cars.....	4	203	961		4	203	961	x x	x x
11	Caboose.....	150	221			150	221	x x	x x	x x
12	TOTAL FREIGHT CAR-MILES.....	8	973	684		8	973	684	x x	x x
13	Passenger coaches.....								x x	x x
14	Combination passenger cars (mail, express, or baggage, etc., with passenger).....								x x	x x
15	Sleeping and parlor cars.....								x x	x x
16	Dining, grill and tavern cars.....								x x	x x
17	Head-end cars.....								x x	x x
18	TOTAL (lines 13, 14, 15, 16 and 17).....								x x	x x
19	Business cars.....								x x	x x
20	Crew cars (other than cabooses).....								x x	x x
21	GRAND TOTAL CAR-MILES (lines 12, 18, 19 and 20).....	8	973	684		8	973	684	x x	x x
	REVENUE AND NONREVENUE FREIGHT TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x
22	Tons—Revenue freight.....	x x	x x	x x	x x	2	826	453	x x	x x
23	Tons—Nonrevenue freight.....	x x	x x	x x	x x		4	909	x x	x x
24	TOTAL TONS—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	2	831	362	x x	x x
25	Ton-miles—Revenue freight.....	x x	x x	x x	x x	309	538	645	x x	x x
26	Ton-miles—Nonrevenue freight.....	x x	x x	x x	x x		359	000	x x	x x
27	TOTAL TON-MILES—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	309	897	645	x x	x x
	REVENUE PASSENGER TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x
28	Passengers carried—Revenue.....	x x	x x	x x	x x				x x	x x
29	Passenger-miles—Revenue.....	x x	x x	x x	x x				x x	x x

## NOTES AND REMARKS



**2602. REVENUE FREIGHT CARRIED DURING THE YEAR. (For Road Haul Traffic Only)**

1. Give the particulars called for concerning the commodities carried by the respondent during the year, the revenue from which is includable in account No. 101, *Freight*, on the basis of the 2-digit codes named in 49 C.F.R. 123.52, by Order of September 13, 1963. In stating the number of tons received from connecting carriers (c), include all connecting carriers, whether rail or water and whether the freight is received directly or indirectly (as through elevators).

2. Under Order of December 16, 1964, traffic involving less than three shippers reportable in any one commodity class may be excluded from this schedule, but must be submitted unbound in a separate schedule supplemental to this one and marked *Supplemental*. Extra copies of Schedule 2602 may be obtained upon request to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C., 20423. If a supplemental schedule is filed, check the space provided at the bottom of this schedule. Supplemental reports will be withheld from public inspection.

3. Particulars for Codes 01 to 46 inclusive, should include all traffic moved in lots of 10,000 pounds or more. Forwarder traffic includes freight traffic shipped by or consigned to any forwarder holding a permit under part IV of the Interstate Commerce Act. Code 47 should include all traffic moved in lots of less than 10,000 pounds.

4. *Gross freight revenue* means respondent's gross freight revenue without adjustment for absorption or corrections.

Item No.	COMMODITY Description (a)	Code No.	REVENUE FREIGHT IN TONS (2,000 POUNDS)			Gross freight revenue (dollars) (e)
			Originating on respondent's road (b)	Received from connecting carriers (c)	Total carried (d)	
1	Farm Products .....	01	4 584	476 701	481 285	1 051 070
2	Forest Products .....	08		157	157	697
3	Fresh Fish and Other Marine Products .....	09		80	80	318
4	Metallic Ores .....	10		32 498	32 498	62 604
5	Coal .....	11		1 162	1 162	2 199
6	Crude Petro, Nat Gas, & Nat Gasln .....	13		618	618	1 500
7	Nonmetallic Minerals, except Fuels .....	14		504 990	504 990	654 917
8	Ordinance and Accessories .....	19		195	195	502
9	Food and Kindred Products .....	20	762	5 092	5 854	21 194
10	Tobacco Products .....	21		66	66	186
11	Textile Mill Products .....	22		374	374	1 600
12	Apparel & Other Finished Tex Prd Inc Knit .....	23		415	415	559
13	Lumber & Wood Products, except Furniture .....	24	333 076	141 495	474 571	1 499 006
14	Furniture and Fixtures .....	25	8	82	90	653
15	Pulp, Paper and Allied Products .....	26	1 140	13 368	14 508	35 239
16	Printed Matter .....	27		100	100	292
17	Chemicals and Allied Products .....	28	52 849	408 983	461 832	1 122 548
18	Petroleum and Coal Products .....	29	1 121	354 116	355 237	926 132
19	Rubber & Miscellaneous Plastic Products .....	30	350	5 173	5 523	52 939
20	Leather and Leather Products .....	31		198	198	277
21	Stone, Clay, Glass & Concrete Prd--- .....	32		342 032	342 032	410 271
22	Primary Metal Products .....	33	57 182	72 170	129 352	428 982
23	Fabr Metal Prd, Exc Ordn, Machy & Transp----- .....	34	80	2 076	2 156	12 440
24	Machinery, except Electrical .....	35	156	4 006	4 162	22 700
25	Electrical Machy, Equipment & Supplies .....	36		550	550	6 909
26	Transportation Equipment .....	37		283	283	1 164
27	Instr, Phot & Opt GD, Watches & Clocks .....	38		198	198	538
28	Miscellaneous Products of Manufacturing .....	39		390	390	3 358
29	Waste and Scrap Materials .....	40	528	2 165	2 693	10 552
30	Miscellaneous Freight Shipments .....	41		188	188	1 022
31	Containers, Shipping, Returned Empty .....	42		71	71	203
32	Freight Forwarder Traffic .....	44	1 040	84	1 124	2 891
33	Shipper Assn or Similar Traffic .....	45		1 252	1 252	2 527
34	Misc Mixed Shipment Exc Fwdr & Shpr Assn----- .....	46	453	1 796	2 249	8 156
35	TOTAL, CARLOAD TRAFFIC .....		453 329	2 373 124	2 826 453	6 346 190
36	Small Packaged Freight Shipments .....	47	-	-	-	-
37	Total, Carload & LCL Traffic .....		453 329	2 373 124	2 826 453	6 346 190

☐ This report includes all commodity statistics for the period covered.

☐ A supplemental report has been filed covering traffic involving less than three shippers reportable in any one commodity code.

☐ Supplemental Report NOT OPEN TO PUBLIC INSPECTION.

## ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

Assn	Association	Inc	Including	Nat	Natural	Prd	Products
Exc	Except	Instr	Instruments	Opt	Optical	Shpr	Shipper
Fabr	Fabricated	LCL	Less than carload	Ordn	Ordinance	Tex	Textile
Fwdr	Forwarder	Machy	Machinery	petro	petroleum	Transp	Transportation
Gd	Goods	Misc	Miscellaneous	phot	photographic		
Gasln	Gasoline						

## 2701. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

[FOR SWITCHING OR TERMINAL COMPANIES ONLY]

Give particulars of cars handled during the year. With respect to the term "cars handled" it should be observed that, when applied to *switching* operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to the point of delivery is to be counted as one car handled. No incidental movement

is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to *terminal* operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

The number of locomotive-miles in yard-switching service should be computed in accordance with account No. 816, "Yard switching locomotive-miles."

Item No.	Item (a)	Switching operations (b)		Terminal operations (c)		Total (d)	
	<b>FREIGHT TRAFFIC</b>						
1	Number of cars handled earning revenue—Loaded.....						
2	Number of cars handled earning revenue—Empty.....						
3	Number of cars handled at cost for tenant companies—Loaded.....						
4	Number of cars handled at cost for tenant companies—Empty.....						
5	Number of cars handled not earning revenue—Loaded.....						
6	Number of cars handled not earning revenue—Empty.....						
7	Total number of cars handled.....						
	<b>PASSENGER TRAFFIC</b>						
8	Number of cars handled earning revenue—Loaded.....						
9	Number of cars handled earning revenue—Empty.....						
10	Number of cars handled at cost for tenant companies—Loaded.....						
11	Number of cars handled at cost for tenant companies—Empty.....						
12	Number of cars handled not earning revenue—Loaded.....						
13	Number of cars handled not earning revenue—Empty.....						
14	Total number of cars handled.....						
15	Total number of cars handled in revenue service (items 7 and 14).....						
16	Total number of cars handled in work service.....						

Number of locomotive-miles in yard-switching service: Freight, \_\_\_\_\_; passenger, \_\_\_\_\_



### 2801. INVENTORY OF EQUIPMENT INSTRUCTIONS

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 of equipment purchased, built in company shops, or otherwise acquired.

3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (e); units rented from others for a period less than one year should not be included in column (f). Units installed during the year and subsequently leased to others for a year or more should be shown as added in column (c), as retired in column (d), and 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. (A locomotive tender should be considered as a part of the locomotive unit.) A "self-propelled car" is a rail motor car propelled by electric motors receiving power from 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.

5. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from an external conductor. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric

motors that propel the vehicle. An "Other" unit includes all units other than diesel or electric, e.g., steam gas turbine. Show the types of other units, service and number, as appropriate, in a brief description sufficient for positive identification.

6. Column (h) should show aggregate capacity for all units reported in column (g), 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); or tractive effort of steam locomotive units; 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; for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

7. Freight-train car type codes shown in column (a) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. 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.

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

Line No.	Item	Units in service at beginning of year	Number added during year	Number retired during year	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6)	Number leased to others at close of year
					Owned and used	Leased from others	Total in service of respondent (e+f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<b>LOCOMOTIVE UNITS</b>									
1.	Diesel-----	5				5	5	8,125	
2.	Electric-----								
3.	Other-----								
4.	Total (lines 1 to 3)-----	5				5	5	XXXX	
<b>FREIGHT-TRAIN CARS</b>									
5.	Box-General service (A-20, A-30, A-40, A-50, B (except B080) L070, R-00, R-01, R-06, R-07)-----							(tons)	
6.	Box-Special service (A-00, A-10, B080)-----								
7.	Gondola (All G, J-00, all C, all E)-----								
8.	Hopper-Open top (All H, J-10, all K)-----								
9.	Hopper-Covered (L-5-)-----	9			9		9	630	
10.	Tank (All T)-----								
11.	Refrigerator-Mechanical (R-04, R-10, R-11, R-12)-----								
12.	Refrigerator-Non-Mechanical (R-02, R-03, R-05, R-08, R-09, R-13, R-14, R-15, R-16, R-17)-----								
13.	Stock (All S)-----								
14.	Autorack (F-5-, F-6-)-----								
15.	Flat (All F (except F-5-, F-6-, F-7-, F-8-), L-2-, L-3-)-----	72			72		72	3,700	
16.	Flat-TOFC (F-7-, F-8-)-----								
17.	All other (L-0-, L-1-, L-4-, L080, L090)-----								
18.	Total (lines 5 to 17)-----	81			81		81		
19.	Caboose (All N)-----	4			4		4	XXXX	
20.	Total (lines 18 and 19)-----	85			85		85	XXXX	
<b>PASSENGER-TRAIN CARS</b>									
<b>NON-SELF-PROPELLED</b>									
21.	Coaches and combined cars (PA, PB, PBO, all class C, except CSB)-----								
22.	Parlor, sleeping, dining cars (PBC, PC, PL, PO, PS, PT, PAS, PDS, all class D, PD)-----								
23.	Non-passenger carrying cars (All class B, CSB, PSA, IA, all class M)-----							XXXX	
24.	Total (lines 21 to 23)-----								

## 2801. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Item	Units in service of respondent at beginning of year	Number added during year	Number retired during year	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6)	Number leased to others at close of year
					Owued and used	Leased from others	Total in service of respondent (e+f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	PASSENGER-TRAIN CARS - Continued							(Seating capacity)	
	SELF-PROPELLED RAIL MOTORCARS								
25.	Electric passenger cars (EC, EP, ET)-----								
26.	Internal combustion rail motorcars (ED, EG)-----								
27.	Other self-propelled cars (Specify types)-----								
28.	Total (lines 25 to 27)-----								
29.	Total (lines 24 and 28)-----								
	COMPANY SERVICE CARS								
30.	Business cars (PV)-----							XXXX	
31.	Boarding outfit cars (MWX)-----	2			2		2	XXXX	
32.	Derrick and snow removal cars (MWK, MWU, MWV, MWW)-----	1			1		1	XXXX	
33.	Dump and ballast cars (MWB, MWD)-----							XXXX	
34.	Other maintenance and service equipment cars-----	6			6		6	XXXX	
35.	Total (lines 30 to 34)-----	9			9		9	XXXX	
36.	Grand total (lines 20, 29, and 35)-----	94			94		94	XXXX	
	FLOATING EQUIPMENT								
37.	Self-propelled vessels (Tugboats, car ferries, etc.)-----							XXXX	
38.	Non-self-propelled vessels (Car floats, lighters, etc.)-----							XXXX	
39.	Total (lines 37 and 38)-----							XXXX	

## 2900. IMPORTANT CHANGES DURING THE YEAR

Hereunder state the following matters, numbering the statements in accordance with the inquiries, and if no changes of the character below indicated occurred during the year, state that fact. Changes in mileage should be stated to the nearest hundredth of a mile. If any changes reportable in this schedule occurred under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

1. All portions of road put in operation or abandoned, giving (a) termini, (b) length of road, and (c) dates of beginning operations or of abandonment.\*

2. All other important physical changes, including herein *all new tracks built*.\*

3. All leaseholds acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

4. All agreements for trackage rights acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

5. All consolidations, mergers, and reorganizations effected, giving particulars.

6. All stocks issued, giving (a) purposes for which issued, (b) names of stocks and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; give similar information concerning all stocks retired (if any).

7. All funded debt issued, giving (a) purposes for which issued, (b) names of securities and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; also give particulars concerning any funded debt paid or otherwise retired, stating (a) date acquired, (b) date retired or canceled, (c) par value of amount retired.

8. All other important financial changes.

9. All changes in and all additions to franchise rights, describing fully (a) the actual consideration given therefor, and stating (b) the parties from whom acquired; if no consideration was given, state that fact.

10. In case the respondent has not yet begun operation, and no construction has been carried on during the year, state fully the reasons therefor.

11. All additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

None

\*If returns under items 1 and 2 include any first main track owned by respondent representing new construction or permanent abandonment give the following particulars:

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

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



1973

## VERIFICATION

The foregoing report must be verified by the oath of the officer having control of the accounting of the respondent. It should be verified, also, by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

## OATH

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

State of Nebraska

County of Douglas

J. P. Deasey

(Insert here the name of the affiant)

makes oath and says that he is General Auditor

(Insert here the official title of the affiant)

of Spokane International Railroad Company

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

that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Interstate Commerce Commission, effective during the said period; that he has carefully examined the said report, and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other 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 during the period of

time from and including January 1, 1973, to and including December 31, 1973

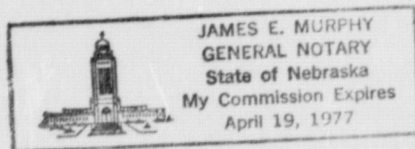
*J. P. Deasey*  
(Signature of affiant)

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

county above named, this 20 day of March, 1974

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

Use an  
L. S.  
impression seal



*James E. Murphy*  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of Nebraska

County of Douglas

J. C. Kenefick

(Insert here the name of the affiant)

makes oath and says that he is President

(Insert here the official title of the affiant)

of Spokane International Railroad Company

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

that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operation of its property during the period of time from and including January 1, 1973, to and including December 31, 1973

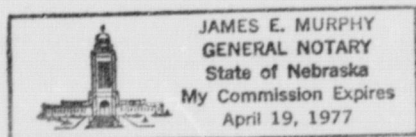
*J. C. Kenefick*  
(Signature of affiant)

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

county above named, this 20 day of March, 1974

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

Use an  
L. S.  
impression seal



*James E. Murphy*  
(Signature of officer authorized to administer oaths)

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Floating equipment -----	33	Rents—Miscellaneous -----	25
Freight carried during year—Revenue -----	30A	Payable -----	27
Train cars -----	32	Receivable -----	27
Fuel consumed by motive-power units -----	28	Retained income—Appropriated -----	19
Cost -----	28	Unappropriated -----	22
Funded debt unmatured -----	5B	Revenue freight carried during year -----	30A
		Revenues—Railway operating -----	23
Gage of track -----	26	From nonoperating property -----	26
General officers -----	2	Road and equipment property—Investment in -----	7
		Leased from others—Depreciation base and rates ---	13
Identity of respondent -----	2	Reserve -----	17
Important changes during year -----	33	To others—Depreciation base and rates ---	14
Income account for the year -----	21-21B	Reserve -----	16
Charges, miscellaneous -----	25	Owned—Depreciation base and rates -----	13
From nonoperating property -----	26	Reserve -----	15
Miscellaneous -----	25	Used—Depreciation base and rates -----	13
Rent -----	25	Reserve -----	15
Transferred to other companies -----	27	Operated at close of year -----	26
Inventory of equipment -----	32-33	Owned but not operated -----	26



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ANNUAL REPORT 1973 RAIL-C R.R.

1 of 1

SPOKANE INTERNATIONAL R.R.



535900

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RAIL C

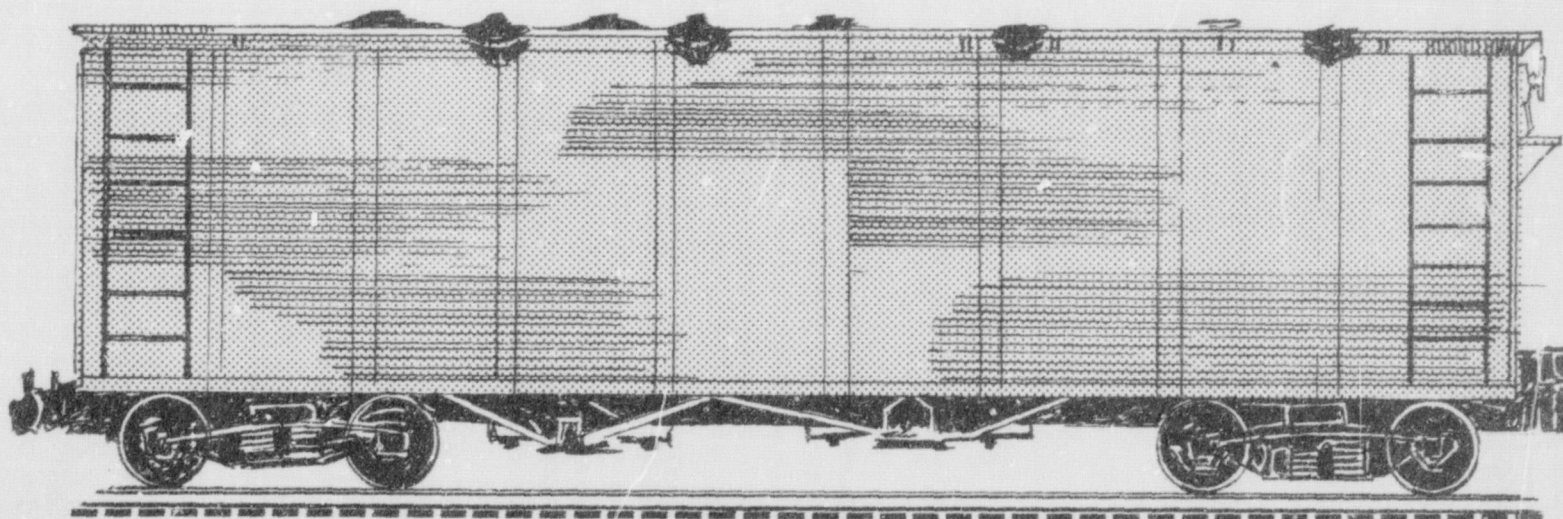
# annual report

INTERSTATE  
COMMERCE COMMISSION  
RECEIVED

APR 8 1974

ADMINISTRATIVE SERVICES  
MAIL BRANCH

	<p>125002587SPOKANEINTE 2 53590 SPOKANE INTERNATIONAL R.R. 1416 DODGE ST OMAHA, NEBR 68179</p> <p>RRCL2LH</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>



to the  
**Interstate Commerce Commission**

FOR THE YEAR ENDED DECEMBER 31, 1973



## NOTICE

1. This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C. 20423, by March 31 of the year following that for which the report is made. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

SEC. 20. (1) The Commission is hereby authorized to require annual, periodical, or special reports from carriers, lessors, \* \* \* (as defined in this section), to prescribe the manner and form in which such reports shall be made, and to require from such carriers, lessors, \* \* \* specific and full, true, and correct answers to all questions upon which the Commission may deem information to be necessary, classifying such carriers, lessors, \* \* \* as it may deem proper for any of these purposes. Such annual reports shall give an account of the affairs of the carrier, lessor, \* \* \* in such form and detail as may be prescribed by the Commission.

(2) Said annual reports shall contain all the required information for the period of twelve months ending on the 31st day of December in each year, unless the Commission shall specify a different date, and shall be made out under oath and filed with the Commission at its office in Washington within three months after the close of the year for which report is made, unless additional time be granted in any case by the Commission.

(7) (b). Any person who shall knowingly and willfully make, cause to be made, or participate in the making of, any false entry in any annual or other report required under the section to be filed, \* \* \* or shall knowingly or willfully file with the Commission any false report or other document, shall be deemed guilty of a misdemeanor and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not more than five thousand dollars or imprisonment for not more than two years, or both such fine and imprisonment: \* \* \*

(7) (c). Any carrier or lessor, \* \* \* or any officer, agent, employee, or representative thereof, who shall fail to make and file an annual or other report with the Commission within the time fixed by the Commission, or to make specific and full, true, and correct answer to any question within thirty days from the time it is lawfully required by the Commission so to do, shall forfeit to the United States the sum of one hundred dollars for each and every day it shall continue to be in default with respect thereto.

(8). As used in this section \* \* \* the term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier; and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor, \* \* \*

The respondent is further required to send to the Bureau of Accounts, immediately upon preparation, two copies of its latest annual report to stockholders. See schedule 109, page 3.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page —, schedule (or line) number —" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states the fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates.

3. Every annual report should, in all particulars, be complete in itself, and references to the returns of former years should not be made to take the place of required entries except as herein otherwise specifically directed or authorized.

4. If it be necessary or desirable to insert additional statements, typewritten or other, in a report, they should be legibly made on durable paper and, wherever practicable, on sheets not larger than a page of the Form. Inserted sheets should be securely attached, preferably at the inner margin; attachment by pins or clips is insufficient.

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in parentheses. Items of an unusual character should be indicated by appropriate symbol and footnote.

Money items (except averages) throughout the annual report form should be shown in units of dollars adjusted to accord with footings.

6. Each respondent should make its annual report to this Commission in triplicate, retaining one copy in its files for reference in case correspondence with regard to such report becomes necessary. For this reason three copies of the Form are sent to each corporation concerned.

7. Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts; and, a

lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form E.

Operating companies (including switching and terminal) are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$5,000,000 or more. For this class, Annual Report Form A is provided.

Class II companies are those having annual operating revenues below \$5,000,000. For this class, Annual Report Form C is provided.

In applying this classification to any switching or terminal company which is operated as a joint facility of owning or tenant railways, the sum of the annual railway operating revenues, the joint facility rent income, and the returns to joint facility credit accounts in operating expenses, shall be used in determining its class.

Switching and terminal companies are further classified as:

Class S1. Exclusively switching. This class of companies includes all those performing switching service only, whether for joint account or for revenue.

Class S2. Exclusively terminal. This class of companies includes all companies furnishing terminal trackage or terminal facilities only, such as union passenger or freight stations, stockyards, etc., for which a charge is made, whether operated for joint account or for revenue. In case a bridge or ferry is a part of the facilities operated by a terminal company, it should be included under this heading.

Class S3. Both switching and terminal. Companies which perform both a switching and a terminal service. This class of companies includes all companies whose operations cover both switching and terminal service, as defined above.

Class S4. Bridge and ferry. This class of companies is confined to those whose operations are limited to bridges and ferries exclusively.

Class S5. Mixed. Companies performing primarily a switching or a terminal service, but which also conduct a regular freight or passenger traffic. The revenues of this class of companies include, in addition to switching or terminal revenues, those derived from local passenger service, local freight service, participation in through movement of freight or passenger traffic, other transportation operations, and operations other than transportation.

8. Except where the context clearly indicates some other meaning, the following terms when used in this Form have the meanings below stated:

COMMISSION means the Interstate Commerce Commission. RESPONDENT means the person or corporation in whose behalf the report is made. THE YEAR means the year ended December 31 for which the report is made. THE CLOSE OF THE YEAR means the close of business on December 31 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. THE BEGINNING OF THE YEAR means the beginning of business on January 1 of the year for which the report is made; or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. THE PRECEDING YEAR means the year ended December 31 of the year next preceding the year for which the report is made. THE UNIFORM System in Part 1201 of Title 49, Code of Federal Regulations, as amended.

9. All companies using this Form should complete all schedules, with the following exceptions, which should severally be completed by the companies to which they are applicable:

Schedules restricted to Switching and Terminal Companies		Schedules restricted to other than Switching and Terminal Companies	
Schedule.....	2217	Schedule.....	2216
".....	2701	".....	2602



## SPECIAL NOTICE

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.

**Page 2: Schedule 101.** Identity of Respondent

**Page 3: Schedule 107.** Stockholders

**108.** Stockholders Reports

Schedules have been renumbered from 300, 350 and 350A, respectively.

**Page 4: Schedule 200A.** Comparative General Balance Sheet - Assets

**Page 5: Schedule 200L.** Comparative General Balance Sheet - Liabilities and Shareholders' Equity

Titles of accounts 705 and 752, respectively, have been revised to conform with the Uniform System of Accounts for Railroad Companies.

Provision has been made for reporting comparative data of respective assets included in accounts 731 and 732.

**Pages 9-12: Schedule 1001.** Investments in Affiliated Companies

**Schedule 1002.** Other Investments

**Schedule 1201.** Securities, Advances, and Other Intangibles  
Owned or Controlled Through Nonreporting  
Carrier and Noncarrier Subsidiaries

Instructions have been revised to provide for reporting the book value of investments.

**Page 29: Schedule 2501.** Compensation of Officers, Directors, Etc.

Minimum dollar amount has been increased to \$40,000.

**Page 30A: Schedule 2602.** Revenue Freight Carried During the Year

Certain commodity codes were revised to conform with revisions in OMB's Commodity Classification for Transportation Statistics and the AAR's Standard Transportation Commodity Code.

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Payable -----	27
Receivable -----	27
Retained income—Appropriated -----	19
Unappropriated -----	22
Revenue freight carried during year -----	30A
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# ANNUAL REPORT

OF

SPOKANE INTERNATIONAL RAILROAD COMPANY

FOR THE

YEAR ENDED DECEMBER 31, 1973

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

(Name) J. P. Densey (Title) General Auditor  
(Telephone number) 402 271-3343  
(Area code) (Telephone number)  
(Office address) 1416 Dodge Street, Omaha, Nebraska 68179  
(Street and number, City, State, and ZIP code)



1973

## 101. IDENTITY OF RESPONDENT

1. Give the exact name\* by which the respondent was known in law at the close of the year **Spokane International Railroad Company**

2. State whether or not the respondent made an annual report to the Interstate Commerce Commission for the preceding year, or for any part thereof. If so, in what name was such report made? **Spokane International Railroad Company**

3. If any change was made in the name of the respondent during the year, state all such changes and the dates on which they were made **None**

4. Give the location (including street and number) of the main business office of the respondent at the close of the year **1416 Dodge Street, Omaha, Nebraska 68179**

5. Give the titles, names, and office addresses of all general officers of the respondent at the close of the year. If there are receivers who are recognized as in the controlling management of the road, give also their names and titles, and the location of their offices.

Line No.	Title of general officer (a)	Name and office address of person holding office at close of year (b)	
	President	J. C. Kenefick	Omaha, Nebraska
1	Executive VP	W. S. Cook	New York, New York
2	Vice president - <b>Finance</b>	W. F. Surette	New York, New York
3	Secretary	C. N. Olsen	New York, New York
4	Treasurer	H. B. Shuttleworth	New York, New York
5	Comptroller or auditor	B. J. Relyea	New York, New York
6	Attorney or general counsel	W. J. McDonald	New York, New York
7	General manager	G. H. Baker	Portland, Oregon
8	General superintendent		
9	General freight agent	L. E. Donahue	Spokane, Washington
10	General passenger agent		
11	General land agent		
12	Chief engineer	R. M. Brown	Omaha, Nebraska
13	<b>General Auditor</b>	J. P. Deasey	Omaha, Nebraska

6. Give the names and office addresses of the several directors of the respondent at the close of the year, and the dates of expiration of their respective terms.

Line No.	Name of director (a)	Office address (b)	Term expires (c)
31	F. E. Barnett	New York N.Y.	Directors hold office until the next annual meeting of the Stockholders.
32	J. H. Evans	" "	
33	W. J. McDonald	" "	
34	C. N. Olsen	" "	
35	J. C. Kenefick	Omaha Nebraska	
36	H. B. Shuttleworth	New York N.Y.	
37	W. S. Cook	" "	
38			
39			
40			

7. Give the date of incorporation of the respondent **April 1, 1941** 8. State the character of motive power used **Diesel Electric**

9. Class of switching and terminal company

10. Under the laws of what Government, State, or Territory was the respondent organized? If more than one, name all. Give reference to each statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees **Organized under the laws of the State of Washington, Section 3803-1 et seq of Rev. Statutes Session laws of 1933 Chapter 185 as amended by Chapter 143 of laws of 1939 and Chapter 103 laws of 1941.**

11. State whether or not any corporation or association or group of corporations had, at the close of the year, the right to name the major part of the board of directors, managers, or trustees of the respondent; and if so, give the names of all such corporations and state whether such right was derived through (a) title to capital stock or other securities issued or assumed by the respondent, (b) claims for advances of funds made for the construction of the road and equipment of the respondent, or (c) express agreement or some other source

**Union Pacific Railroad Company-Right derived through title to Capital Stock.**

12. Give hereunder a history of the respondent from its inception to date, showing all consolidations, mergers, reorganizations, etc., and if a consolidated or merging corporation give like particulars for all constituent and subconstituent corporations. Describe also the course of construction of the road of the respondent, and its financing **The Spokane International Railroad Company is not a consolidated or merged company and is capitalized by the sale of 199,248 shares of no par common stock for a book value of \$3,273,360. The company owns and operates a railway line in freight service between Spokane, Washington and Eastport, Idaho, with a branch line from Coeur d'Alene Junction, Idaho to Coeur d'Alene, Idaho.**

\*Use the initial word the when (and only when) it is a part of the name, and distinguish between the words railroad and railway and between company and corporation.



## 107. STOCKHOLDERS

Give the names of the 30 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as

common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 33, the names and addresses of the 30 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 30 security holders as of the close of the year.

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			
				STOCKS			Other securities with voting power (g)
				Common (d)	Second (e)	First (f)	
1	Union Pacific R.R. Co.	New York, New York	199,248	199,248			
2							
3							
4							
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## 108. STOCKHOLDERS REPORTS

1. 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.



## 200A. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in the short column (b<sub>2</sub>) should be deducted from those in column (b<sub>1</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)		Account or Item (b)	Balance at close of year (c)	
			CURRENT ASSETS		
1	\$	151 268	(701) Cash	\$	36 873
2			(702) Temporary cash investments		
3			(703) Special deposits		
4			(704) Loans and notes receivable		
5		236 702	(705) Traffic, car-service and other balances—Debit		284 151
6		80 149	(706) Net balance receivable from agents and conductors		44 352
7		62 833	(707) Miscellaneous accounts receivable		21 038
8		165 206	(708) Interest and dividends receivable		
9		128 796	(709) Accrued accounts receivable		88 525
10			(710) Working fund advances		
11		1 825	(711) Prepayments		6 217
12		81 498	(712) Material and supplies		77 481
13		9 531	(713) Other current assets		13 499
14		917 808	Total current assets		572 136
			SPECIAL FUNDS		
			(b <sub>1</sub> ) Total book assets at close of year	(b <sub>2</sub> ) Respondent's own issues included in (b <sub>1</sub> )	
15			(715) Sinking funds		
16			(716) Capital and other reserve funds		
17		4 604	(717) Insurance and other funds		
18		4 604	Total special funds		
			INVESTMENTS		
19		943 374	(721) Investments in affiliated companies (pp. 10 and 11)	3 445	842
20		217	(722) Other investments (pp. 10 and 11)		117
21			(723) Reserve for adjustment of investment in securities—Credit		
22		943 591	Total investments (accounts 721, 722 and 723)	3 446	959
			PROPERTIES		
			(731) Road and equipment property (p. 7):		
23		9 064 281	Road	9 153	802
24		582 437	Equipment		585 515
25		303 589	General expenditures		303 571
26			Other elements of investment		
27			Construction work in progress		
28		9 950 307	Total road and equipment property	10 042	888
			(732) Improvements on leased property (p. 7):		
29			Road		
30		3 089	Equipment		3 089
31			General expenditures		
32		3 089	Total improvements on leased property (p. 7):		3 089
33		9 953 396	Total transportation property (accounts 731 and 732)	10 045	977
34		(1 302 530)	(735) Accrued depreciation—Road and Equipment (pp. 15 and 16)	(1 359)	402)
35			(736) Amortization of defense projects—Road and Equipment (p. 18)		
36		(1 302 530)	Recorded depreciation and amortization (accounts 735 and 736)	(1 359)	402)
37		8 650 866	Total transportation property less recorded depreciation and amortization (line 33 less line 36)	8 686	575
38		63 722	(737) Miscellaneous physical property		62 447
39			(738) Accrued depreciation—Miscellaneous physical property (p. 19)		
40		63 722	Miscellaneous physical property less recorded depreciation (account 737 less 738)		62 447
41		8 714 588	Total properties less recorded depreciation and amortization (line 37 plus line 40)	8 749	022
			OTHER ASSETS AND DEFERRED CHARGES		
42		11	(741) Other assets		11
43			(742) Unamortized discount on long-term debt		
44		57 371	(743) Other deferred charges (p. 20)		36 492
45		57 387	Total other assets and deferred charges		36 503
46		10 637 973	TOTAL ASSETS		12 804 620

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## 200L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY

For instructions covering this schedule, see the text pertaining to General Balance Sheet Accounts in the Uniform System of Accounts for Railroad Companies. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated. The entries in column (a) should be restated to conform with the account-

ing requirements followed in column (c). The entries in short column (b<sub>1</sub>) should reflect total book liability at the close of year. The entries in the short column (b<sub>2</sub>) should be deducted from those in column (b<sub>1</sub>) in order to obtain corresponding entries for column (c). All contra entries hereunder should be indicated in parenthesis.

Line No.	Balance at beginning of year (a)	Account or item (b)	Balance at close of year (c)
<b>CURRENT LIABILITIES</b>			
47		(751) Loans and notes payable (p. 20).....	
48		(752) Traffic, car-service and other balances—Credit.....	
49	149 340	(753) Audited accounts and wages payable.....	142 026
50	32 839	(754) Miscellaneous accounts payable.....	5 108
51	1 135	(755) Interest matured unpaid.....	
52	490	(756) Dividends matured unpaid.....	
53		(757) Unmatured interest accrued.....	
54		(758) Unmatured dividends declared.....	
55	103 896	(759) Accrued accounts payable.....	103 493
56	756 000	(760) Federal income taxes accrued.....	1 029 000
57	214 600	(761) Other taxes accrued.....	293 307
58	130 575	(762) Other current liabilities.....	56 253
59	1 388 925	Total current liabilities (exclusive of long-term debt due within one year).....	1 629 187
<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>			
		(b <sub>1</sub> ) Total issued (b <sub>2</sub> ) Held by or for respondent	
60		(764) Equipment obligations and other debt (pp. 5B and 8).....	
<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>			
		(b <sub>1</sub> ) Total issued (b <sub>2</sub> ) Held by or for respondent	
61		(765) Funded debt unmatured (p. 5B).....	
62		(766) Equipment obligations (p. 8).....	
63		(767) Receivers' and Trustees' securities (p. 5B).....	
64		(768) Debt in default (p. 20).....	
65		(769) Amounts payable to affiliated companies (p. 8).....	
66		Total long-term debt due after one year.....	
<b>RESERVES</b>			
67		(771) Pension and welfare reserves.....	
68		(772) Insurance reserves.....	
69		(774) Casualty and other reserves.....	34 666
70		Total reserves.....	34 666
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>			
71		(781) Interest in default.....	
72		(782) Other liabilities.....	
73		(783) Unamortized premium on long-term debt.....	
74	55	(784) Other deferred credits (p. 20).....	
75		(785) Accrued depreciation—Leased property (p. 17).....	
76	55	Total other liabilities and deferred credits.....	
<b>SHAREHOLDERS' EQUITY</b>			
<i>Capital stock (Par or stated value)</i>			
		(b <sub>1</sub> ) Total issued (b <sub>2</sub> ) Held by or for company	
77	3 273 360	(791) Capital stock issued:.....	3 273 360
		Common stock (p. 513).....	
78	3 273 360	Preferred stock (p. 5B).....	3 273 360
79		Total capital stock issued.....	
80		(792) Stock liability for conversion.....	
81	3 273 360	(793) Discount on capital stock.....	
82		Total capital stock.....	3 273 360
<i>Capital Surplus</i>			
83		(794) Premiums and assessments on capital stock (p. 19).....	
84		(795) Paid-in surplus (p. 19).....	
85		(796) Other capital surplus (p. 19).....	
86		Total capital surplus.....	
<i>Retained Income</i>			
87	551 406	(797) Retained income—Appropriated (p. 19).....	551 406
88	5 424 227	(798) Retained income—Unappropriated (p. 22).....	7 347 001
89	5 975 633	Total retained income.....	7 898 407
90	9 248 993	Total shareholders' equity.....	11 171 767
91	10 637 973	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY.....	12 804 820

NOTE.—See page 5A for explanatory notes, which are an integral part of the Comparative General Balance Sheet.



## COMPARATIVE GENERAL BALANCE SHEET—EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning 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 explanatory statements explaining (1) the procedure in accounting for pension funds including payments to trustees and recording in the accounts pension costs, indicating whether or not consistent with the prior year, and state the amount, as nearly as practicable, of unfunded past service costs; (2) service interruption insurance policies and indicate 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; (3) particulars concerning obligations for stock purchase options granted to officers and employees; and (4) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements.

1. Show hereunder the estimated accumulated tax reductions realized during current and prior years under section 168 (formerly section 124-A) and under section 167 of the Internal Revenue Code because of accelerated amortization of emergency facilities and accelerated depreciation of other facilities and also depreciation deductions resulting from the use of the new guideline lives, since December 31, 1961, pursuant to Revenue Procedure 62-21 in excess of recorded depreciation. The amount to be shown in each case is the net accumulated reductions in taxes realized less subsequent increases in taxes due to expired or lower allowances for amortization or depreciation as a consequence of accelerated allowances in earlier years. Also, show the estimated accumulated net income tax reduction realized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962. In the event provision has been made in the accounts through appropriations of surplus or otherwise for the contingency of increase in future tax payments, the amounts thereof and the accounting performed should be shown.

(a) Estimated accumulated net reduction in Federal income taxes since December 31, 1949, because of accelerated amortization of emergency facilities in excess of recorded depreciation under section 168 (formerly section 124-A) of the Internal Revenue Code ..... \$ **none**

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below ..... \$ **250,190**

—Accelerated depreciation since December 31, 1953, under section 167 of the Internal Revenue Code.

—Guideline lives since December 31, 1961, pursuant to Revenue Procedure 62-21.

—Guideline lives under Class Life System (Asset Depreciation Range) since December 31, 1970, as provided in the Revenue Act of 1971.

(c) (i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended ..... \$ **68,388**

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 784, Other deferred credits, at beginning of year—\$ **none**

Add investment tax credits applied to reduction of current year's tax liability but deferred for accounting purposes ..... \$ **none**

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual ..... ( **none** )

Other adjustments (indicate nature such as recapture on early disposition) ..... \$ **none**

Total deferred investment tax credit in account 784 at close of year ..... \$ **none**

(d) Estimated accumulated net reduction in Federal income taxes because of accelerated amortization of certain rolling stock since December 31, 1969, under provisions of Section 184 of the Internal Revenue Code ..... \$ **none**

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investment since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code ..... \$ **none**

## 2. Amount of accrued contingent interest on funded debt recorded in the balance sheet:

Description of obligation	Year accrued	Account No.	Amount
			\$
			<b>none</b>
			\$

3. As a result of dispute concerning the recent increase in per diem rates for use of freight cars interchanged, settlement of disputed amounts has been deferred awaiting final disposition of the matter. The amounts in dispute for which settlement has been deferred are as follows:

Item	As recorded on books				Amount not recorded
	Amount in dispute	Account Nos.			
		Debit	Credit		
Per diem receivable.....	\$.....			\$.....	
Per diem payable.....	.....			<b>none</b>	
Net amount.....	\$.....	x x x x x x	x x x x x x	\$.....	

4. 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 ..... \$

5. 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 ..... \$ **none**



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## 670. FUNDED DEBT UNMATURED

Give particulars of the various issues of securities in accounts Nos. 764, "Equipment obligations and other debt due within one year" (excluding equipment obligations), and 765, "Funded debt unmatured," at close of the year. Funded debt, as here used, comprises all obligations maturing later than one year after date of issue in accordance with the instructions in the Uniform System of Accounts for Railroad Companies. Show

each issue separately, and make all necessary explanations in footnotes. For the purposes of this report, securities are considered to be *actually issued* when sold to a bona fide purchaser for a valuable consideration, and such purchaser holds free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be *actually outstanding*. It should be noted that section 20a of

the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption. Entries in columns (k) and (l) should include interest accrued on funded debt reacquired, matured during the year, even though no portion of the issue is outstanding at the close of the year.

Line No.	Name and character of obligation (a)	Nominal date of issue (b)	Date of maturity (c)	INTEREST PROVISIONS		Total amount nominally and actually issued (f)	Nominally issued and held by or for respondent (Identify pledged securities by symbol "P") (g)	Total amount actually issued (h)	Reacquired and held by or for respondent (Identify pledged securities by symbol "P") (i)	Actually outstanding at close of year (j)	INTEREST DURING YEAR	
				Rate percent per annum (d)	Dates due (e)						Accrued (k)	Actually paid (l)
1	none					\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
	TOTAL											

5 Funded debt canceled: Nominally issued, \$ \_\_\_\_\_ Actually issued, \$ \_\_\_\_\_

6 Purpose for which issue was authorized† \_\_\_\_\_

## 690. CAPITAL STOCK

Give the particulars called for concerning the several classes and issues of capital stocks of the respondent outstanding at the close of the year, and make all necessary explanations in footnotes. For definition of securities *actually issued* and *actually outstanding* see instructions for schedule 670. It should be noted that section 20a of the Interstate Commerce Act makes it unlawful for a carrier to issue or assume any securities, unless and until, and then only to the extent that, the Commission by order authorizes such issue or assumption.

Line No.	Class of stock (a)	Date issue was authorized † (b)	Par value per share (c)	Authorized † (d)	Authenticated (e)	PAR VALUE OF PAR VALUE OR SHARES OF NONPAR STOCK				ACTUALLY OUTSTANDING AT CLOSE OF YEAR			
						Nominally issued and held by or for respondent (Identify pledged securities by symbol "P") (f)	Total amount actually issued (g)	Reacquired and held by or for respondent (Identify pledged securities by symbol "P") (h)	Par value of par-value stock (i)	SHARES WITHOUT PAR VALUE			
										Number (j)	Book value (k)		
11	Common	3-15-41	1 <sup>st</sup> non par	50 000 <sup>s</sup>	28 464 <sup>s</sup>	Shares	\$	28 464 <sup>s</sup>	Shares	\$	28 464 <sup>s</sup>		
12	ICC Fin Dkt18039	2-20-53	2 <sup>nd</sup> non par	250 000	142 320	Shares		142 320	Shares		142 320		
13	ICC Fin Dkt18394	2-17-54	non par		28 464	Shares		28 464	Shares		28 464		
14				300 000	199 248			199 248			199 248	3	273 360

15 Par value of par value or book value of nonpar stock canceled: Nominally issued, \$ \_\_\_\_\_ Actually issued, \$ \_\_\_\_\_

16 Amount of receipts outstanding at the close of the year for installments received on subscriptions for stocks \_\_\_\_\_

17 Purpose for which issue was authorized† 1/ Reorganization of company 2/ Additional shares in stock splits - ICC Dockets 18039 & 18394

18 The total number of stockholders at the close of the year was one

## 695. RECEIVERS' AND TRUSTEES' SECURITIES

Give particulars of evidences of indebtedness issued and payment of equipment obligations assumed by receivers and trustees under orders of a court as provided for in account No. 767, "Receivers' and trustees' securities." For definition of securities actually issued, and actually outstanding, see instructions for schedule 670.

Line No.	Name and character of obligation (a)	Nominal date of issue (b)	Date of maturity (c)	INTEREST PROVISIONS		Total par value authorized† (f)	TOTAL PAR VALUE HELD BY OR FOR RESPONDENT AT CLOSE OF YEAR		Total par value actually outstanding at close of year (i)	INTEREST DURING YEAR	
				Rate percent per annum (d)	Dates due (e)		Nominally issued (g)	Nominally outstanding (h)		Accrued (j)	Actually paid (k)
21	none					\$	\$	\$	\$	\$	\$
22											
23											
24											
25											
26											
	TOTAL										

† By the State Board of Railroad Commissioners, or other public authority, if any, having control over the issue of securities; if no public authority has such control, state the purpose and amounts as authorized by the board of directors and approved by stockholders.







## 701. ROAD AND EQUIPMENT PROPERTY

1. Give particulars of changes during the year in accounts 731, "Road and equipment property," and 732, "Improvements on leased property," classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. Gross charges during the year should include disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and for additions and betterments. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in columns (c) or (d), as may be appropriate, depending on the nature of the item. Adjustments in excess of \$100,000 should be explained. All changes made during the year should be analyzed by primary accounts.

3. Report on line 35 amounts not includable in the primary road accounts. The items reported should be briefly identified and explained in a footnote on page 6. 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.

Line No.	Account (a)	Balance at beginning of year (b)	Gross charges during year (c)	Credits for property retired during year (d)	Balance at close of year (e)
1	(1) Engineering.....	\$ 189 555	\$ 162	\$ 46	\$ 189 671
2	(2) Land for transportation purposes.....	123 551		113	123 438
3	(2½) Other right-of-way expenditures.....	17 541			17 541
4	(3) Grading.....	2 160 256	2 029	1 810	2 160 475
5	(5) Tunnels and subways.....	149 451			149 451
6	(6) Bridges, trestles, and culverts.....	1 647 066			1 647 066
7	(7) Elevated structures.....				
8	(8) Ties.....	1 034 267	4 435	3 472	1 035 230
9	(9) Rails.....	1 306 203	1 590	2 287	1 305 506
10	(10) Other track material.....	976 736	15 866	2 634	989 968
11	(11) Ballast.....	123 468	1 497		124 965
12	(12) Track laying and surfacing.....	506 528	16 068	2 945	519 651
13	(13) Fences, snowsheds, and signs.....	49 411		27	49 384
14	(16) Station and office buildings.....	191 040			191 040
15	(17) Roadway buildings.....	36 386			36 386
16	(18) Water stations.....				
17	(19) Fuel stations.....	1 168			1 168
18	(20) Shops and enginehouses.....	1 378			1 378
19	(21) Grain elevators.....				
20	(22) Storage warehouses.....				
21	(23) Wharves and docks.....				
22	(24) Coal and ore wharves.....				
23	(25) TOFC/COFC terminals.....				
24	(26) Communication systems.....	132 975	55 932		188 907
25	(27) Signals and interlockers.....	15 047	2 728		17 775
26	(29) Power plants.....				
27	(31) Power-transmission systems.....				
28	(35) Miscellaneous structures.....				
29	(37) Roadway machines.....	332 362			332 362
30	(38) Roadway small tools.....	8 080			8 080
31	(39) Public improvements—Construction.....	61 812	2 929	381	64 360
32	(43) Other expenditures—Road.....				
33	(44) Shop machinery.....				
34	(45) Power-plant machinery.....				
35	Other (specify and explain).....				
36	TOTAL EXPENDITURES FOR ROAD.....	9 064 281	103 236	13 715	9 153 802
37	(52) Locomotives.....	3 089			3 089
38	(53) Freight-train cars.....	485 370			485 370
39	(54) Passenger-train cars.....				
40	(55) Highway revenue equipment.....				
41	(56) Floating equipment.....	54 865			54 865
42	(57) Work equipment.....	42 202	10 605	7 527	45 280
43	(58) Miscellaneous equipment.....	585 526	10 605	7 527	588 604
44	TOTAL EXPENDITURES FOR EQUIPMENT.....				
45	(71) Organization expenses.....	289 953		15	289 938
46	(76) Interest during construction.....	13 636		3	13 633
47	(77) Other expenditures—General.....	303 589		18	303 571
48	TOTAL GENERAL EXPENDITURES.....	9 953 396	113 841	21 260	10 045 977
49	TOTAL.....				
50	(80) Other elements of investment.....				
51	(90) Construction work in progress.....	9 953 396	113 841	21 260	10 045 977
52	GRAND TOTAL.....				



## 801. PROPRIETARY COMPANIES

Give particulars called for regarding each inactive proprietary corporation of the respondent (i. e., one all of whose outstanding stocks or obligations are held by or for the respondent 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 rests 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.

Line No.	Name of proprietary company (a)	MILEAGE OWNED BY PROPRIETARY COMPANY					Investment in transportation property (accounts Nos. 731 and 732) (g)	Capital stock (account No. 791) (h)	Unmatured funded debt (account No. 765) (i)	Debt in default (account No. 768) (j)	Amounts payable to affiliated companies (account No. 769) (k)
		Road (b)	Second and additional main tracks (c)	Passing tracks, crossovers, and turnouts (d)	Way switching tracks (e)	Yard switching tracks (f)					
1	None						\$		\$		\$
2											
3											
4											
5											
6											

## 901. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of the amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If

any such debt is evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and (f) should include interest accruals and interest payments on nonnegotiable debt retired during the year, even though no

portion of the issue remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)		Balance at close of year (d)		Interest accrued during year (e)		Interest paid during year (f)	
			%	\$	\$	\$	\$	\$	\$	\$
21	None									
22										
23										
24										
25										
26										
			TOTAL							

## 902. EQUIPMENT COVERED BY EQUIPMENT OBLIGATIONS

Give the particulars called for regarding the equipment obligations included in the balance outstanding in accounts Nos. 764, "Equipment obligations and other debt due within one year," and 766, "Equipment obligations," at the close of the year. In

column (a) show the name by which the equipment obligation is designated and in column (b) show the classes of equipment and the number of units covered by the obligation together with other details of identification. In column (c) show current rate of

interest, in column (d) show the contract price at which the equipment is acquired, and in column (e) the amount of cash paid upon acceptance of the equipment.

Line No.	Designation of equipment obligation (a)	Description of equipment covered (b)	Current rate of interest (c)	Contract price of equipment acquired (d)		Cash paid on acceptance of equipment (e)		Actually outstanding at close of year (f)		Interest accrued during year (g)		Interest paid during year (h)	
				%	\$	\$	\$	\$	\$	\$	\$	\$	\$
41	None												
42													
43													
44													
45													
46													
47													
48													
49													
50													

## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 1001 AND 1002

1. Schedules 1001 and 1002 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of other corporations held by respondent at the close of the year specifically as investments, including obligations of the United States, of a State or local government, or of an individual, so held, in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 721, "Investments in affiliated companies"; 722, "Other investments"; and 717, "Insurance and other funds"; investments made, disposed of, or written down during the year; and dividends and interest credited to income. Securities of affiliated companies are reportable in schedule No. 1001. Securities of nonaffiliated companies are reportable in schedule No. 1002, however, investments included in account Nos. 715, 716 and 717 held by trustees in lieu of cash deposits required under the governing instrument are to be excluded from this schedule. If any advances reported are pledged, give particulars in a footnote. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

2. These investments should be subdivided to show the book value pledged, unpledged, and held in fund accounts. Under "pledged" include the book value of securities recorded in accounts Nos. 721, "Investments in affiliated companies," and 722, "Other investments," which are deposited with some pledgee or other trustee, or held subject to the lien of a chattel mortgage, or subject to any other restriction or condition which makes them unavailable for general corporate purposes. "Unpledged" should include all securities held by or for the respondent free from any lien or restriction, recorded in the accounts mentioned above. Under "In sinking funds, insurance, and other funds" include the book value of securities recorded in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

3. 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:

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

5. By carriers, as the term is here used, 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, stockyards, express service and facilities, electric railway 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 purposes 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. In case any adjustments in book values thereof have been made during the year, a detailed statement thereof should be given on page 33 of this form.

9. Classify the securities according to the classification given above, showing the subclass by means of letters and figures in columns (a) and (b). Indicate by means of an arbitrary mark in column (c) 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.

10. Entries in column (c) should show date of maturity of bonds and other evidences of indebtedness. Obligations of the same designation which mature serially may be reported as "Serially 19\_\_\_\_\_ to 19\_\_\_\_\_."

11. If the cost of any investment made during the year differs from the book value reported, explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein.

12. These schedules should not include any securities issued or assumed by respondent.



## 1001. INVESTMENTS IN AFFILIATED COMPANIES (See page 9 for Instructions)

Line No.	Ac-count No.	Class No.	Name of issuing company and description of security held, also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR	
					BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR	
					Pledged (e)	Unpledged (f)
(a)	(b)	(c)	(d)			
		<b>Stocks-Carriers-Active</b>	%			
1	721 A-1	Delta Alaska Terminal, Ltd.				556
2		<b>Unsecured Note</b>				
3	721 D-1	Delta Alaska Terminal Ltd. 1/				9 275
4		<b>Investment Advances-Carriers Active</b>				
5	721 E-1	Union Pacific Railroad Co.				3 437 011
6						
7						
8						
9		<b>Total - Account 721</b>				3 446 842
10						

1/ Principal sum due on promissory note payable in 29 equal semi-annual installments beginning June 1, 1967, and interest payable in semi-annual installments beginning June 1, 1966.

## 1002. OTHER INVESTMENTS (See page 9 for Instructions)

Line No.	Ac-count No.	Class No.	Name of issuing company or government and description of security held, also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR	
				BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR	
				Pledged (d)	Unpledged (e)
(a)	(b)	(c)	(d)		
	722 A-3	<b>Stocks-Noncarrier-Active</b>			
21		<b>East Penn Domestic Water Co.</b>			
22	722 E-3	<b>Investment Advances</b>			
23		<b>Association of Western Railways</b>			
24					
25					
26					
27					
28					
29					
30		<b>Total - Account 722</b>			
31					

## 1001. INVESTMENTS IN AFFILIATED COMPANIES—Concluded

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (i)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
BOOK VALUE OF AMOUNT HELD AT CLOSE OF YEAR			Book value* (j)	Selling price (k)	Rate (l) %	Amount credited to income (m)	
In sinking, insurance, and other funds (g)	Total book value (h)						
\$	\$	\$	\$	\$		\$	
	556						1
							2
	9 275		2 061		5%	541	3
							4
	3 437 011	2 505 529					5
							6
							7
							8
							9
	3 446 842	2 505 529	2 061			541	10

## 1002. OTHER INVESTMENTS—Concluded

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (h)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
BOOKVALUE OF AMOUNT HELD AT CLOSE OF YEAR			Book value* (i)	Selling price (j)	Rate (k) %	Amount credited to income (l)	
In sinking, insurance, and other funds (f)	Total book value (g)						
\$	\$	\$	\$	\$		\$	21
			100				22
							23
	117						24
							25
							26
							27
							28
							29
							30
	117						31

\*Identify all entries in this column which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.



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**1201. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES**

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the Commission under the provisions of Part 1 of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by nonreporting companies shown in schedule 1001, as well as those owned or controlled by any other organization or individual whose action respondent is enabled to determine.

3. Investments in U. S. Treasury obligations may be combined in a single item.

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made (list on same line in second section and in same order as in first section)	Total book value of investments at close of the year			Book value of investments made during the year			INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR					
									Book value			Selling price		
	(a)	(b)	(c)			(d)			(e)			(f)		
1		None	\$			\$			\$			\$		
2														
3														
4														
5														
6														
7														
8														
9														
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15														
16														
17														
18														
19														
20														
21														
22														
23														
24														

Line No.	Names of subsidiaries in connection with things owned or controlled through them
	(g)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
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24	



## 1302. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing 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 accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, 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 com-

posite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

3. Show in columns (e), (f), and (g), data applicable to property, used but not owned, when the rent therefor is included in account No. 542. Report data applicable to improvements to such property, the cost of which is included in account 732, in columns (b), (c) and (d).

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes non-depreciable property, a statement to that effect should be made in a footnote.

5. 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.

Line No.	Account	OWNED AND USED						LEASED FROM OTHERS					
		DEPRECIATION BASE				Annual composite rate (percent) (d)	DEPRECIATION BASE				Annual composite rate (percent) (g)		
		At beginning of year (b)		At close of year (c)			At beginning of year (e)		At close of year (f)				
		\$		\$			\$		\$				
	(a)						%						%
1	ROAD												
2	(1) Engineering		189 820		189 671	0	59						
3	(2½) Other right-of-way expenditures		17 541		17 541	0	82						
4	(3) Grading		2 160 256		2 159 814	0	02						
5	(5) Tunnels and subways		149 451		149 451	0	91						
6	(6) Bridges, trestles, and culverts		1 647 066		1 647 066	1	76						
7	(7) Elevated structures												
8	(13) Fences, snowsheds, and signs		49 411		49 384	2	00						
9	(16) Station and office buildings		191 382		191 040	1	95						
10	(17) Roadway buildings		36 386		36 386	2	38						
11	(18) Water stations												
12	(19) Fuel stations												
13	(20) Shops and enginehouses		1 378		1 378	2	86						
14	(21) Grain elevators												
15	(22) Storage warehouses												
16	(23) Wharves and docks												
17	(24) Coal and ore wharves												
18	(25) TOFC/COFC terminals												
19	(26) Communication systems		121 659		188 186	2	73						
20	(27) Signals and interlockers		15 047		18 688	3	45						
21	(29) Power plants												
22	(31) Power-transmission systems												
23	(35) Miscellaneous structures												
24	(37) Roadway machines		332 361		332 361	4	00						
25	(39) Public improvements—Construction		22 925		22 925	1	73						
26	(44) Shop machinery												
27	(45) Power-plant machinery												
28	All other road accounts												
29	Amortization (other than defense projects)												
30	Total road		4 934 683		5 003 891	1	14						
31	EQUIPMENT												
32	(52) Locomotives		3 089		3 089	3	80						
33	(53) Freight-train cars		23 795		23 795	3	20						
34	(54) Passenger-train cars												
35	(55) Highway revenue equipment												
36	(56) Floating equipment												
37	(57) Work equipment		55 718		54 865	3	00						
38	(58) Miscellaneous equipment		42 073		45 280	9	00						
39	Total equipment		124 675		127 029	5	20						
40	GRAND TOTAL		5 059 358		5 130 920	x x	x x					x x	x x



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## 1303. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

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 includable 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 in computing 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 in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2½, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

5. 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.

Line No.	Account	DEPRECIATION BASE						Annual composite rate (percent)	
		Beginning of year			Close of year			(d)	
		(b)			(c)				
	(a)	\$			\$				%
1	ROAD								
2	(1) Engineering. <del>none</del>								
3	(2½) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems								
20	(27) Signals and interlockers								
21	(29) Power plants								
22	(31) Power-transmission systems								
23	(35) Miscellaneous structures								
24	(37) Roadway machines								
25	(39) Public improvements—Construction								
26	(44) Shop machinery								
27	(45) Power-plant machinery								
28	All other road accounts								
29	Total road								
30	EQUIPMENT								
31	(52) Locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(55) Highway revenue equipment								
35	(56) Floating equipment								
36	(57) Work equipment								
37	(58) Miscellaneous equipment								
38	Total equipment								
39	GRAND TOTAL							XX	XX



## 1501. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 1502 for the reserve relating to road and equipment owned but not used by the respondent.) If any

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

2. 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.

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 29.

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR				DEBITS TO RESERVE DURING THE YEAR				Balance at close of year		
					Charges to operating expenses		Other credits		Retirements		Other debits				
	(a)	(b)			(c)		(d)		(e)		(f)		(g)		
		\$			\$		\$		\$		\$		\$		
1	ROAD														
2	(1) Engineering	20 760			1 119									21 879	
3	(2½) Other right-of-way expenditures	1 822			144									1 966	
4	(3) Grading	15 060			432									15 492	
5	(5) Tunnels and subways	69 703			1 360									71 063	
6	(6) Bridges, trestles, and culverts	541 228			28 988									570 216	
7	(7) Elevated structures														
8	(13) Fences, snowsheds, and signs	43 100			988									49 088	
9	(16) Station and office buildings	92 960			3 725									96 685	
10	(17) Roadway buildings	15 566			866									16 432	
11	(18) Water stations														
12	(19) Fuel stations	1 168												1 168	
13	(20) Shops and enginehouses	740			40									780	
14	(21) Grain elevators														
15	(22) Storage warehouses														
16	(23) Wharves and docks														
17	(24) Coal and ore wharves														
18	(25) TOFC/COFC terminals														
19	(26) Communication systems	80 517			4 658									85 175	
20	(27) Signals and interlockers	6 939			576					8				7 507	
21	(29) Power plants														
22	(31) Power-transmission systems														
23	(35) Miscellaneous structures														
24	(37) Roadway machines	98 302			13 295									111 597	
25	(39) Public improvements--Construction	12 279			397					39				12 637	
26	(44) Shop machinery*														
27	(45) Power-plant machinery*														
28	All other road accounts														
29	Amortization (other than defense projects)														
30	Total road	1 005 149			56 588					47				1 061 690	
31	EQUIPMENT														
32	(52) Locomotives	(2 035)			282									(1 753)	
33	(53) Freight-train cars	250 571			762									251 333	
34	(54) Passenger-train cars														
35	(55) Highway revenue equipment														
36	(56) Floating equipment														
37	(57) Work equipment	21 988			1 672									23 660	
38	(58) Miscellaneous equipment	26 857			4 042					6 427				24 472	
39	Total equipment	297 381			6 758					6 427				297 712	
40	GRAND TOTAL	1 302 530			63 346					6 474				1 359 402	

\*Chargeable to account 2223.



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## 1502. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED TO OTHERS

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 account No. 509.

2. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment leased to others,

the depreciation charges for which are not includable in operating expenses of the respondent. (See schedule 1501 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 red or designated "Dr."

Line No.	Account	Balance at beginning of year			CREDITS TO RESERVE DURING THE YEAR						DEBITS TO RESERVE DURING THE YEAR						Balance at close of year		
					Charges to others			Other credits			Retirements			Other debits					
		(a)	(b)	(c)	(d)	(e)	(f)	(g)											
		\$			\$			\$			\$			\$					
1	ROAD																		
2	(1) Engineering.....			None															
3	(2½) Other right-of-way expenditures.....																		
4	(3) Grading.....																		
5	(5) Tunnels and subways.....																		
6	(6) Bridges, trestles, and culverts.....																		
7	(7) Elevated structures.....																		
8	(13) Fences, snowsheds, and signs.....																		
9	(16) Station and office buildings.....																		
10	(17) Roadway buildings.....																		
11	(18) Water stations.....																		
12	(19) Fuel stations.....																		
13	(20) Shops and enginehouses.....																		
14	(21) Grain elevators.....																		
15	(22) Storage warehouses.....																		
16	(23) Wharves and docks.....																		
17	(24) Coal and ore wharves.....																		
18	(25) TOFC/COFC terminals.....																		
19	(26) Communication systems.....																		
20	(27) Signals and interlockers.....																		
21	(29) Power plants.....																		
22	(31) Power-transmission systems.....																		
23	(35) Miscellaneous structures.....																		
24	(37) Roadway machines.....																		
25	(39) Public improvements—Construction.....																		
26	(44) Shop machinery.....																		
27	(45) Power-plant machinery.....																		
28	All other road accounts.....																		
29	Total road.....																		
30	EQUIPMENT																		
31	(52) Locomotives.....																		
32	(53) Freight-train cars.....																		
33	(54) Passenger-train cars.....																		
34	(55) Highway revenue equipment.....																		
35	(56) Floating equipment.....																		
36	(57) Work equipment.....																		
37	(58) Miscellaneous equipment.....																		
38	Total equipment.....																		
39	GRAND TOTAL.....																		



## 1503. DEPRECIATION RESERVE—ROAD AND EQUIPMENT LEASED FROM OTHERS

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued depreciation—Leased property," during the year relating to road and equipment leased from others, the depreciation charges for which are includable in operating expenses of the respondent.

2. Show in column (c) amounts which were charged to operating expenses, and in column (f) show payments made to the lessor in settlement thereof. A full explanation should be given of all entries in columns (d) and (f).

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

4. Show in column (e) the debits to the reserve arising from retirements.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 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.	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)
			Charges to operating expenses (c)		Other credits (d)	Retirements (e)		Other debits (f)	
		\$	\$		\$	\$		\$	\$
1	ROAD								
2	(1) Engineering	None							
3	(2½) Other right-of-way expenditures								
4	(3) Grading								
5	(5) Tunnels and subways								
6	(6) Bridges, trestles, and culverts								
7	(7) Elevated structures								
8	(13) Fences, snowsheds, and signs								
9	(16) Station and office buildings								
10	(17) Roadway buildings								
11	(18) Water stations								
12	(19) Fuel stations								
13	(20) Shops and enginehouses								
14	(21) Grain elevators								
15	(22) Storage warehouses								
16	(23) Wharves and docks								
17	(24) Coal and ore wharves								
18	(25) TOFC/COFC terminals								
19	(26) Communication systems								
20	(27) Signals and interlocks								
21	(29) Power plants								
22	(31) Power-transmission systems								
23	(35) Miscellaneous structures								
24	(37) Roadway machines								
25	(39) Public improvements—Construction								
26	(44) Shop machinery*								
27	(45) Power-plant machinery*								
28	All other road accounts								
29	Total road								
30	EQUIPMENT								
31	(52) Locomotives								
32	(53) Freight-train cars								
33	(54) Passenger-train cars								
34	(55) Highway revenue equipment								
35	(56) Floating equipment								
36	(57) Work equipment								
37	(58) Miscellaneous equipment								
38	TOTAL EQUIPMENT								
39	GRAND TOTAL								

\*Chargeable to account 2223.



## 1605. AMORTIZATION OF DEFENSE PROJECTS—ROAD AND EQUIPMENT OWNED AND LEASED FROM OTHERS

1. Show in columns (b) to (e) the amount of base of road and equipment property for which amortization reserve is provided in account No. 736, "Amortization of defense projects—Road and Equipment" of the respondent. If the amortization base is other than the ledger value stated in the investment account, a full explanation should be given.

2. Show in columns (f) to (i) the balance at the close of the year and all credits and debits during the year in reserve account No. 736, "Amortization of defense projects—Road and Equipment."

3. The information requested for "Road" by columns (b) through (i) may be shown by projects amounting to \$100,000

or more, or by single entries as "Total road" in line 28. If reported by projects, each project should be briefly described, stating kind, location, and authorization date and number. Projects amounting to less than \$100,000 should be combined in a single entry designated "Minor items, each less than \$100,000."

4. Any amounts included in columns (b) and (f), and in column (h) affecting operating expenses, should be fully explained.

Line No.	Description of property or account (a)	BASE												RESERVE											
		Debits during year (b)			Credits during year (c)			Adjustments (d)			Balance at close of year (e)			Credits during year (f)			Debits during year (g)			Adjustments (h)			Balance at close of year (i)		
		\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX	\$	XX	XX
1	ROAD:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
2	None																								
3																									
4																									
5																									
6																									
7																									
8																									
9																									
10																									
11																									
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21																									
22																									
23																									
24																									
25																									
26																									
27																									
28	TOTAL ROAD																								
29	EQUIPMENT:	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX	XX
30	(52) Locomotives																								
31	(53) Freight-train cars																								
32	(54) Passenger-train cars																								
33	(55) Highway revenue equipment																								
34	(56) Floating equipment																								
35	(57) Work equipment																								
36	(58) Miscellaneous equipment																								
37	Total equipment																								
38	GRAND TOTAL																								



## 1607. DEPRECIATION RESERVE—MISCELLANEOUS PHYSICAL PROPERTY

Give particulars of the credits and debits during the year to account No. 738, "Accrued depreciation—Miscellaneous physical property," for each item or group of property for which depreciation was accrued; also the balances at the beginning of the year and at the close of the year in the reserve for each such item or group of property.

Show in column (f) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account. Each item amounting to \$50,000 or more should be stated; items less than \$50,000 may be combined in a single entry designated "Minor items, each less than \$50,000."

Line No.	Item (Kind of property and location) (a)	Balance at beginning of year (b)	Credits during year (c)	Debits during year (d)	Balance at close of year (e)	Rates (percent) (f)	Base (g)
		\$	\$	\$	\$	%	\$
1	None						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						

## 1608. CAPITAL SURPLUS

Give an analysis in the form called for below of capital surplus accounts. In column (a) give a brief description of the item added or deducted, and in column (b) insert the contra account number to which the amount stated in column (c), (d), or (e) was charged or credited.

Line No.	Item (a)	Contra account number (b)	ACCOUNT NO.	794. Premiums and assess- ments on capital stock (c)	795. Paid-in surplus (d)	796. Other capital surplus (e)
				\$	\$	\$
31	Balance at beginning of year.....	x x x	None			
32	Additions during the year (describe):					
33						
34						
35						
36						
37	Total additions during the year.....	x x x				
38	Deductions during the year (describe):					
39						
40						
41						
42	Total deductions.....	x x x				
43	Balance at close of year.....	x x x				

## 1609. RETAINED INCOME—APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained income—Appropriated."

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
61	Additions to property through retained income.....			59 462
62	Funded debt retired through retained income.....			491 944
63	Sinking fund reserves.....			
64	Miscellaneous fund reserves.....			
65	Retained income—Appropriated (not specifically invested).....			
66	Other appropriations (specify):			
67				
68				
69				
70				
71				
72				
73				
74	TOTAL.....			551 406



## 1701. LOANS AND NOTES PAYABLE

Give particulars of the various creditors and the character of the transactions involved in the current liability account No. 751, "Loans and notes payable."

List every item in excess of \$100,000, giving the information indicated in the column headings.

For creditors whose balances were severally less than \$100,000, a single

entry may be made under a caption "Minor accounts, each less than \$100,000."

Entries in columns (g) and (h) should include interest accruals and interest payments on loans and notes payable retired during the year, even though no portion of the issue remained outstanding at the close of the year.

Line No.	Name of creditor (a)	Character of liability or of transaction (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Balance at close of year (f)			Interest accrued during year (g)			Interest paid during year (h)		
	<b>None</b>				%	\$			\$			\$		
1														
2														
3														
4														
5														
6														
7														
8														
9														
TOTAL														

## 1702. DEBT IN DEFAULT

Give particulars for amounts included in Balance Sheet Account No. 768, "Debt in default," giving particulars for each security outstanding even though the amount be less than \$100,000.

Entries in columns (g) and (h) should include interest accruals and

interest payments on matured funded debt retired during the year, even though no portion of the debt remained outstanding at the close of the year.

Line No.	Name of security (a)	Reason for nonpayment at maturity (b)	Date of issue (c)	Date of maturity (d)	Rate of interest (e)	Total par value actually outstanding at close of year (f)			Interest accrued during year (g)			Interest paid during year (h)		
	<b>None</b>				%	\$			\$			\$		
21														
22														
23														
24														
25														
26														
TOTAL														

## 1703. OTHER DEFERRED CHARGES

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)		
	<b>Minor items each less than \$100,000</b>	\$		<b>36 492</b>
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
TOTAL				<b>36 492</b>

## 1704. OTHER DEFERRED CREDITS

Give an analysis of the above-entitled account as of the close of the year, showing in detail each item or subaccount amounting to \$100,000 or more. Items less than \$100,000 may be combined into a single entry

designated "Minor items, each less than \$100,000." In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Description and character of item or subaccount (a)	Amount at close of year (b)		
	<b>None</b>	\$		
61				
62				
63				
64				
65				
66				
67				
68				
69				
TOTAL				



## 2501. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

Give the name, position, salary, and other compensation, such as bonus, commission, gift, reward, or fee, of each of the five persons named in Sections 5 and 6 of Schedule 101 of this report to whom the respondent paid the largest amount during the year covered by this report as compensation for current or past service over and above necessary expenses incurred in discharge of duties, and in addition, all other officers, directors, pensioners, or employees, if any, to whom the respondent similarly paid \$40,000 or more. If more convenient, this schedule may be filled out for a group of companies considered as one system and shown only in the report of the principal company in the system, with references thereto in the reports of the other companies. Any large "other compensation"

should be explained in a footnote. If salary of an individual was changed during the year, show salary before each change as well as at close of year. If an officer, director, etc., receives compensation from more than one transportation company (whether a subsidiary or not) or from a subsidiary company, reference to this fact should be made if his aggregate compensation amounts to \$40,000 or more and the detail as to division of the salary should be stated. By salary (column (c)) is meant the annual rate at which an employee is paid, rather than the amount actually paid for a part of a year when the salary is changed. Also when a 10 percent (or other percent) reduction is made, the net rate and not the basic rate should be shown.

Line No.	Name of person (a)	Title (b)	Salary per annum as of close of year (see instructions) (c)			Other compensation during the year (d)		
			\$			\$		
1	Officers shown in Schedule 101, Sections 5 and 6 serve without salary from the Spokane International Railroad company. Directors' fees paid by Spokane International Railroad Company are included in report filed by Union Pacific Railroad Company.							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

## 2502. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowances for expenses, or any form of payments amounting in the aggregate of \$20,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person (other than one of respondent's employees covered in schedule 2501 in this annual report) for services or as a donation, except that with respect to contributions under \$20,000 which are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespectively of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$20,000 or more.

To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railway associations, commissions,

committees, bureaus, boards, and other organizations maintained jointly by railways shall also be included. *The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.*

To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$20,000 or more to organizations maintained jointly by railways with other railways are not to be excluded even if their services are regarded as routine.

If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads.

If any doubt exists in the mind of the reporting officer as to the reportability of any type of payment, request should be made for a ruling before filing this report.

Line No.	Name of recipient (a)	Nature of service (b)	Amount of payment (c)		
			\$		
31	<b>None</b>				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
TOTAL					



## 2601. STATISTICS OF RAIL-LINE OPERATIONS. [For Road Haul Traffic Only]

Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Motor car and trailer miles, if any, should be included. Highway traffic to be excluded. Locomotive unit-miles should include all miles made by each locomotive unit. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

Item No.	Item (a)	Freight trains (b)			Passenger trains (c)			Total transportation service (d)			Work trains (e)		
1	Average mileage of road operated (whole number required).....			150						150	x x	x x	x x
	TRAIN-MILES												
2	Total (with locomotives).....	150	221					150	221		2	368	
3	Total (with motorcars).....												
4	TOTAL TRAIN-MILES.....	150	221					150	221		2	368	
	LOCOMOTIVE UNIT-MILES												
5	Road service.....	655	230					655	230		x x	x x	x x
6	Train switching.....	31	548					31	548		x x	x x	x x
7	Yard switching.....	67	122					67	122		x x	x x	x x
8	TOTAL LOCOMOTIVE UNIT-MILES.....	753	900					753	900		x x	x x	x x
	CAR-MILES												
9	Loaded freight cars.....	4	619	502				4	619	502	x x	x x	x x
10	Empty freight cars.....	4	203	961				4	203	961	x x	x x	x x
11	Caboose.....		150	221					150	221	x x	x x	x x
12	TOTAL FREIGHT CAR-MILES.....	8	973	684				8	973	684	x x	x x	x x
13	Passenger coaches.....										x x	x x	x x
14	Combination passenger cars (mail, express, or baggage, etc., with passenger).....										x x	x x	x x
15	Sleeping and parlor cars.....										x x	x x	x x
16	Dining, grill and tavern cars.....										x x	x x	x x
17	Head-end cars.....										x x	x x	x x
18	TOTAL (lines 13, 14, 15, 16 and 17).....										x x	x x	x x
19	Business cars.....										x x	x x	x x
20	Crew cars (other than cabooses).....										x x	x x	x x
21	GRAND TOTAL CAR-MILES (lines 12, 18, 19 and 20).....	8	973	684				8	973	684	x x	x x	x x
	REVENUE AND NONREVENUE FREIGHT TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
22	Tons—Revenue freight.....	x x	x x	x x	x x	x x	x x	2	826	453	x x	x x	x x
23	Tons—Nonrevenue freight.....	x x	x x	x x	x x	x x	x x		4	909	x x	x x	x x
24	TOTAL TONS—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	x x	x x	2	831	362	x x	x x	x x
25	Ton-miles—Revenue freight.....	x x	x x	x x	x x	x x	x x	309	538	645	x x	x x	x x
26	Ton-miles—Nonrevenue freight.....	x x	x x	x x	x x	x x	x x		359	000	x x	x x	x x
27	TOTAL TON-MILES—REVENUE AND NONREVENUE FREIGHT.....	x x	x x	x x	x x	x x	x x	309	897	645	x x	x x	x x
	REVENUE PASSENGER TRAFFIC	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x	x x
28	Passengers carried—Revenue.....	x x	x x	x x	x x	x x	x x				x x	x x	x x
29	Passenger-miles—Revenue.....	x x	x x	x x	x x	x x	x x				x x	x x	x x

## NOTES AND REMARKS

## 1801. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies. All contra entries hereunder should be indicated in parentheses.

2. Any unusual accruals involving substantial amounts included in columns (b) and (d) on lines 9 to 63, inclusive, should be fully explained in a footnote.

3. Give the particulars called for on lines 71 to 92, inclusive, with respect to net accruals of taxes on railway property and U.S. Government taxes. Substantial adjustments included in the amounts reported should be explained.

4. On page 21A show an analysis and distribution of Federal income taxes.

Line No.	Item (a)	Amount applicable to the year (b)			Line No.	Item (c)	Amount applicable to the year (d)		
		\$					\$		
1	ORDINARY ITEMS				51	FIXED CHARGES			
2	RAILWAY OPERATING INCOME				52	(542) Rent for leased roads and equipment (p. 27)			
3	(501) Railway operating revenues (p. 23)	6	766	168	53	(546) Interest on funded debt:			
4	(531) Railway operating expenses (p. 24)	2	395	358	54	(a) Fixed interest not in default			
5	Net revenue from railway operations	4	370	810	55	(b) Interest in default			
6	(532) Railway tax accruals	2	037	722	56	(547) Interest on unfunded debt			
7	Railway operating income	2	333	088	57	(548) Amortization of discount on funded debt			
8	RENT INCOME				58	Total fixed charges	1	922	774
9	(503) Hire of freight cars and highway revenue freight equipment—Credit balance				59	Income after fixed charges (lines 50, 58)			
10	(504) Rent from locomotives				60	OTHER DEDUCTIONS			
11	(506) Rent from passenger-train cars				61	(546) Interest on funded debt:			
12	(506) Rent from floating equipment			592	62	(c) Contingent interest	1	922	774
13	(507) Rent from work equipment		6	509	63	Ordinary income (lines 59, 62)			
14	(508) Joint facility rent income		7	101					
15	Total rent income				64	EXTRAORDINARY AND PRIOR PERIOD ITEMS			
16	RENTS PAYABLE				65	(570) Extraordinary items - Net Cr. (Dr.) (p. 21B)			
17	(536) Hire of freight cars and highway revenue freight equipment—Debit balance		266	912	66	(580) Prior period items - Net Cr. (Dr.) (p. 21B)			
18	(537) Rent for locomotives		149	371	67	(590) Federal income taxes on extraordinary and prior period items - Debit (Credit) (p. 21B)			
19	(538) Rent for passenger-train cars				68	Total extraordinary and prior period items - Cr. (Dr.)			
20	(539) Rent for floating equipment				69	Net income transferred to Retained Income	1	922	774
21	(540) Rent for work equipment		10	103		Unappropriated			
22	(541) Joint facility rents		426	386	70	ANALYSIS OF ACCOUNT 532, RAILWAY TAX ACCRUALS			
23	Total rents payable		419	285	71	United States Government taxes:			
24	Net rents (lines 15, 23)	1	913	803	72	Income taxes	1	426	195
25	Net railway operating income (lines 7, 24)				73	Old age retirement		193	404
26	OTHER INCOME				74	Unemployment insurance		27	675
27	(502) Revenue from miscellaneous operations (p. 24)				75	All other United States taxes	1	647	390
28	(509) Income from lease of road and equipment (p. 27)		8	822	76	Total—U.S. Government taxes			
29	(510) Miscellaneous rent income (p. 25)			(679)	77	Other than U.S. Government taxes:			
30	(511) Income from nonoperating property (p. 26)				78	Idaho		186	465
31	(512) Separately operated properties—Profit				79	Washington		203	739
32	(513) Dividend income			541	80	Canada			128
33	(514) Interest income			286	81				
34	(516) Income from sinking and other reserve funds				82				
35	(517) Release of premiums on funded debt				83				
36	(518) Contributions from other companies (p. 27)		3	340	84				
37	(519) Miscellaneous income (p. 25)		12	313	85				
38	Total other income	1	926	116	86				
39	Total income (lines 25, 38)				87				
40	MISCELLANEOUS DEDUCTIONS FROM INCOME				88				
41	(534) Expenses of miscellaneous operations (p. 24)				89				
42	(535) Taxes on miscellaneous operating property (p. 24)				90				
43	(543) Miscellaneous rents (p. 25)			321	91	Total—Other than U.S. Government taxes	2	037	722
44	(544) Miscellaneous tax accruals			(968)	92	Grand Total—Railway tax accruals (account 532)			
45	(545) Separately operated properties—Loss								
46	(549) Maintenance of investment organization								
47	(550) Income transferred to other companies (p. 27)		3	989					
48	(551) Miscellaneous income charges (p. 25)		3	342					
49	Total miscellaneous deductions	1	922	774					
50	Income available for fixed charges (lines 39, 49)								

\*Enter name of State.

NOTE.—See page 21B for explanatory notes, which are an integral part of the Income Account for the Year.



## 1801. INCOME ACCOUNT FOR THE YEAR -- Continued

## ANALYSIS OF FEDERAL INCOME TAXES

Line No.	Item (a)	Amount (b)
		<b>1 432 658</b>
101	Provision for income taxes based on taxable net income recorded in the accounts for the year -----	\$
102	Net decrease (or increase) in tax because of computing book depreciation under Commission rules and computing tax depreciation using the items listed below -----	\$ <b>1/ 25 658</b>
	- Accelerated depreciation under section 167 of the Internal Revenue Code.	
	- Guideline lives pursuant to Revenue Procedure 62-21.	
	- Guideline lives under Class Life System (Asset Depreciation Range) as provided in the Revenue Act of 1971.	
103	Net increase (or decrease) because of accelerated amortization of facilities under section 168 of the Internal Revenue Code for tax purposes and different basis used for book depreciation -----	\$
104	(a) Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit.	
	Flow-through ----- Deferral -----	
	(b) If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit -----	\$
	(c) If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year -----	\$
	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes -----	( )
	Balance of current year's investment tax credit used to reduce current year's tax accrual -----	\$
	Add amount of prior years' deferred investment tax credits being amortized and used to reduce current year's tax accrual -----	\$
	Total decrease in current year's tax accrual resulting from use of investment tax credits -----	\$
105	Net decrease (or increase) because of accelerated amortization of certain rolling stock under section 184 of the Internal Revenue Code and basis use for book depreciation -----	\$
106	Net decrease (or increase) because of amortization of certain rights-of-way investment under section 185 of the Internal Revenue Code -----	
	Tax consequences, material in amount, of other unusual and significant items excluded from the income recorded in the accounts for the year or where tax consequences are disproportionate to related amounts recorded in income accounts: (Describe)	
	<b>Includes adjustment of 1972 \$864 decrease</b>	
107		
108		
109		
110		
111		
112		
113		
114		
115		
116		<b>1 427 000</b>
117	Net applicable to the current year -----	<b>(805)</b>
118	Adjustments applicable to previous years (net debit or credit), except carry-backs and carry-overs -----	
119	Adjustments for carry-backs -----	
120	Adjustments for carry-overs -----	
121	Total -----	<b>1 426 195</b>
	Distribution:	
122	Account 532 -----	<b>1 426 195</b>
123	Account 590 -----	
124	Other (Specify) -----	
125		
126	Total -----	<b>1 426 195</b>

NOTE: The amount shown on line 72 should equal line 122; the amount shown on line 121 should equal line 126.

## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice; and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential effect on net income for the year need not be reported. If carrier

has nothing to report, insert the word "None." The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in the section below Schedule 1801, "Income account for the year," pertaining to the analysis of Federal income taxes. However, the explanation of items included in accounts 570, "Extraordinary items"; 580, "Prior period items"; and 590 "Federal income taxes on extraordinary and prior period items" are to be disclosed below.

None



## 1901. RETAINED INCOME--UNAPPROPRIATED

1. Show hereunder the items of the Retained Income 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 indicated in parentheses.  
3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

Line No.	Item (a)	Amount (b)			Remarks (c)
	<b>CREDITS</b>	<b>\$ 1</b>	<b>922</b>	<b>774</b>	
1	(602) Credit balance transferred from Income (p. 21)-----				
2	(606) Other credits to retained income†-----				Net of Federal income taxes \$-----
3	(622) Appropriations released-----				
4	Total-----	<b>1</b>	<b>922</b>	<b>774</b>	
	<b>DEBITS</b>				
5	(612) Debit balance transferred from Income (p. 21)-----				
6	(616) Other debits to retained income†-----				Net of Federal income taxes \$-----
7	(620) Appropriations for sinking and other reserve funds-----				
8	(621) Appropriations for other purposes-----				
9	(623) Dividends (p. 23)-----				
10	Total-----				
11	Net increase during year*-----	<b>1</b>	<b>922</b>	<b>774</b>	
12	Balance at beginning of year (p. 5)*-----	<b>5</b>	<b>424</b>	<b>227</b>	
13	Balance at end of year (carried to p. 5)*-----	<b>7</b>	<b>347</b>	<b>001</b>	

\*Amount in parentheses indicates debit balance.

†Show principal items in detail.

## 1902. DIVIDEND APPROPRIATIONS

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote. 2. If any obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote. 3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 1901.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)			DATES	
		Regular (b)	Extra (c)					Declared (f)	Payable (g)
31	None			\$					
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
				TOTAL					

## 2001. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies. The proportion of joint traffic receipts belonging to other carriers should not be included.  
2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)			Class of railway operating revenues (c)	Amount of revenue for the year (d)		
		\$	X	X		\$	X	X
	TRANSPORTATION—RAIL LINE		X	X			X	X
1	(101) Freight*	6	596	931	(131) Dining and buffet			
2	(102) Passenger*				(132) Hotel and restaurant			
3	(103) Baggage				(133) Station, train, and boat privileges			
4	(104) Sleeping car				(135) Storage—Freight			
5	(105) Parlor and chair car				(137) Demurrage	17	669	
6	(106) Mail				(138) Communication			
7	(107) Express				(139) Grain elevator			
8	(108) Other passenger-train				(141) Power			
9	(109) Milk				(142) Rents of buildings and other property	285		
10	(110) Switching*	147	663		(143) Miscellaneous	3	620	
11	(113) Water transfers				Total incidental operating revenue	21	574	
12	Total rail-line transportation revenue	6	744	594	JOINT FACILITY		X	X
13					(151) Joint facility—Cr			
14					(152) Joint facility—Dr			
15					Total joint facility operating revenue			
16					Total railway operating revenues	6	766	168

\*Report hereunder the charges to these accounts representing payments made to others as follows:

17	1. For terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates	\$	none
18	2. For switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement	\$	53,468
19	3. For substitute highway motor service in lieu of line-haul rail service performed under joint tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):		
19	(a) Payments for transportation of persons	\$	none
20	(b) Payments for transportation of freight shipments	\$	1,797



## 2002. RAILWAY OPERATING EXPENSES

1. State the railway operating expenses of the respondent for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies.
2. Any unusual accruals involving substantial amounts included in columns (b) and (d) should be fully explained in a footnote.

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)			Name of railway operating expense account (c)	Amount of operating expenses for the year (d)		
		\$	x x			\$	x x	
	<b>MAINTENANCE OF WAY AND STRUCTURES</b>				<b>TRANSPORTATION—RAIL LINE</b>			
1	(2201) Superintendence.....		51	418	(2241) Superintendence and dispatching.....		29	583
2	(2202) Roadway maintenance.....		399	898	(2242) Station service.....		313	482
3	(2203) Maintaining structures.....		8	284	(2243) Yard employees.....		235	860
4	(2203½) Retirements—Road.....		10	465	(2244) Yard switching fuel.....		16	032
5	(2204) Dismantling retired road property.....				(2245) Miscellaneous yard expenses.....		23	657
6	(2208) Road property—Depreciation.....		56	588	(2246) Operating joint yards and terminals—Dr.....		6	701
7	(2209) Other maintenance of way expenses.....		128	882	(2247) Operating joint yards and terminals—Cr.....		34	970
8	(2210) Maintaining joint tracks, yards, and other facilities—Dr.....		9	045	(2248) Train employees.....		602	430
9	(2211) Maintaining joint tracks, yards, and other facilities—Cr.....				(2249) Train fuel.....		182	878
10	Total maintenance of way and structures.....		664	580	(2251) Other train expenses.....		29	352
11	<b>MAINTENANCE OF EQUIPMENT</b>	x x	x x	x x	(2252) Injuries to persons.....		9	277
12	(2221) Superintendence.....				(2253) Loss and damage.....		7	420
13	(2222) Repairs to shop and power-plant machinery.....				(2254) Other casualty expenses.....		21	556
14	(2223) Shop and power-plant machinery—Depreciation.....				(2255) Other rail and highway transportation expenses.....		51	927
15	(2224) Dismantling retired shop and power-plant machinery.....				(2256) Operating joint tracks and facilities—Dr.....		2	441
16	(2225) Locomotive repairs.....		22	146	(2257) Operating joint tracks and facilities—Cr.....			
17	(2226) Car and highway revenue equipment repairs.....		54	255	Total transportation—Rail line.....	1	497	626
18	(2227) Other equipment repairs.....		8	014	<b>MISCELLANEOUS OPERATIONS</b>	x x	x x	x x
19	(2228) Dismantling retired equipment.....				(2258) Miscellaneous operations.....			
20	(2229) Retirements—Equipment.....		6	758	(2259) Operating joint miscellaneous facilities—Dr.....			
21	(2234) Equipment—Depreciation.....			346	(2260) Operating joint miscellaneous facilities—Cr.....			
22	(2235) Other equipment expenses.....				<b>GENERAL</b>	x x	x x	x x
23	(2236) Joint maintenance of equipment expenses—Dr.....				(2261) Administration.....		92	294
24	(2237) Joint maintenance of equipment expenses—Cr.....				(2262) Insurance.....			229
25	Total maintenance of equipment.....		91	519	(2264) Other general expenses.....		25	116
26	<b>TRAFFIC</b>	x x	x x	x x	(2265) General joint facilities—Dr.....			215
27	(2240) Traffic expenses.....		23	779	(2266) General joint facilities—Cr.....			
28					Total general expenses.....		117	854
29					<b>GRAND TOTAL RAILWAY OPERATING EXPENSES.....</b>	2	395	358

30 Operating ratio (ratio of operating expenses to operating revenues), **35.40** percent. (Two decimal places required.)

## 2003. MISCELLANEOUS PHYSICAL PROPERTIES OPERATED DURING THE YEAR

Give particulars of each class of miscellaneous physical property or plant operated during the year. Group the properties under the heads of the classes of operations to which they are devoted.

In column (a) give the designation used in the respondent's records and the name of the town or city and State in which the property or plant is located, stating whether the respondent's title is that of ownership or whether the property is held under lease or other

incomplete title. All peculiarities of title should be explained in a footnote.

The totals of columns (b), (c), and (d) should agree with the totals of accounts Nos. 502, "Revenue from miscellaneous operations," 534, "Expenses of miscellaneous operations," and 535, "Taxes on miscellaneous operating property" in respondent's Income Account for the Year. If not, differences should be explained in a footnote.

Line No.	Designation and location of property or plant, character of business, and title under which held (a)	Total revenue during the year (Acct. 502) (b)			Total expenses during the year (Acct. 534) (c)			Total taxes applicable to the year (Acct. 535) (d)		
		\$			\$			\$		
35	<b>none</b>									
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										
46	<b>TOTAL</b>									

## 2101. MISCELLANEOUS RENT INCOME

Line No.	DESCRIPTION OF PROPERTY		Name of lessee (c)	Amount of rent (d)	
	Name (a)	Location (b)			
1	Minor items, each less than \$25,000			\$	8 822
2					
3					
4					
5					
6					
7					
8					
9	TOTAL				8 822

## 2102. MISCELLANEOUS INCOME

Line No.	Source and character of receipt (a)	Gross receipts (b)			Expenses and other deductions (c)			Net miscellaneous income (d)	
		\$			\$			\$	
21	Minor items each less than \$25,000								3 340
22									
23									
24									
25									
26									
27									
28									
29	TOTAL								3 340

## 2103. MISCELLANEOUS RENTS

Line No.	DESCRIPTION OF PROPERTY		Name of lessor (c)	Amount charged to income (d)	
	Name (a)	Location (b)			
31	Minor items each less than \$25,000			\$	321
32					
33					
34					
35					
36					
37					
38					
39	TOTAL				321

## 2104. MISCELLANEOUS INCOME CHARGES

Line No.	Description and purpose of deduction from gross income (a)	Amount (b)	
		\$	
41	Minor items each less than \$25,000		3 989
42			
43			
44			
45			
46			
47			
48			
49			
50	TOTAL		3 989



## 2201. INCOME FROM NONOPERATING PROPERTY

Line No.	Designation (a)	Revenues or Income (b)	Expenses (c)	Net income or loss (d)	Taxes (e)
1	Minor items each less than \$25,000	\$ 1 210	\$ 1 886	\$ (676)	\$ (968)
2					
3					
4					
5					
6					
7	TOTAL				

## 2202. MILEAGE OPERATED (ALL TRACKS)†

Give particulars called for concerning all tracks operated by respondent at the close of the year. Way switching tracks include station, team, industry, and other switching tracks for which no separate switching service is maintained. Yard switching tracks include classification, house, team, industry, and other tracks switched by yard locomotives in yards where separate switching services are maintained. Tracks belonging to an industry for which no rent is payable should not be reported. Switching and Terminal Companies report on line 26 only.

## 2203. MILEAGE OPERATED—BY STATES

Line Haul Railways show single track only.  
Switching and Terminal Companies show all tracks.

Line No.	Line in use (a)	Owned (b)	Proprietary companies (c)	Leased (d)	Operated under contract (e)	Operated under track- age rights (f)	Total operated (g)	State (h)	Owned (i)	Proprietary companies (j)	Leased (k)	Operated under contract (l)	Operated under track- age rights (m)	Total operated (n)
21	Single or first main track	148 30		1 31			149 61	Washington	16 96				1 31	18 27
22	Second and additional main tracks			63			20 17	Idaho	131 34					131 34
23	Passing tracks, cross-overs, and turn-outs	19 54					11 67							
24	Way switching tracks	11 67					6 73							
25	Yard switching tracks	6 73					186 24							
26	TOTAL	186 24		1 94			188 18	TOTAL	148 30				1 31	149 61

2215. Show, by States, mileage of tracks owned but not operated by respondent: First main track, None; second and additional main tracks, None; industrial tracks, None; yard track and sidings, None; total, all tracks, None†

2216. Road is completed from (Line Haul Railways only)\* Spokane, Washington to Eastport, Idaho Total distance, 148.30 miles

2217. Road located at (Switching and Terminal Companies only)\* Spokane, Washington

2218. Gage of track 4 ft. 8½ in. 2219. Weight of rail 1/ lb. per yard.

2220. Kind and number per mile of crossties Treated wooden crossties - 2978 per mile

2221. State number of miles electrified: First main track, None; second and additional main tracks, None; passing tracks, cross-overs, and turn-outs, None; way switching tracks, None; yard switching tracks, None

2222. Ties applied in replacement during year: Number of crossties, 3779; average cost per tie, \$7.2016; number of feet (B. M.) of switch and bridge ties, 22380; average cost per M feet (B. M.), \$230.83

2223. Rail applied in replacement during year: Tons (2,000 pounds), 161.327; weight per yard, 2/; average cost per ton, \$0.00

\*Insert names of places.

†Mileage should be stated to the nearest hundredth of a mile.

## EXPLANATORY REMARKS

1/ 131 pound 20.77 miles  
112 pound 46.70 miles  
90 pound 56.48 miles  
85 pound 15.22 miles  
72 pound 9.13 miles

2/ 131 pound 3.3063 tons  
112 pound 86.12627 tons  
90 pound 63.765 tons  
85 pound 7.734 tons  
72 pound .396 tons

**2301. RENTS RECEIVABLE**  
INCOME FROM LEASE OF ROAD AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessee (c)	Amount of rent during year (d)		
1	<b>None</b>			\$		
2						
3						
4						
5				TOTAL		

**2302. RENTS PAYABLE**  
RENT FOR LEASED ROADS AND EQUIPMENT

Line No.	Road leased (a)	Location (b)	Name of lessor (c)	Amount of rent during year (d)		
11	<b>None</b>			\$		
12						
13						
14						
15				TOTAL		

**2303. CONTRIBUTIONS FROM OTHER COMPANIES**

**2304. INCOME TRANSFERRED TO OTHER COMPANIES**

Line No.	Name of contributor (a)	Amount during year (b)			Name of transferee (c)	Amount during year (d)		
21	<b>None</b>	\$				\$		
22								
23								
24								
25								
26		TOTAL				TOTAL		

**2305.** Describe fully all liens upon any of the property of the respondent at the close of the year, and all mortgage deeds of trust, and other instruments whereby such liens were created. Describe also all property subject to the said several liens. This inquiry covers judgment liens, mechanics' liens, etc., as well as liens based on contract. If there were no liens of any character upon any of the property of the respondent at the close of the year, state that fact.

**None**



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## 2401. EMPLOYEES, SERVICE, AND COMPENSATION

1. Give particulars of the average number of employees of various classes in the service of the respondent, of service rendered by such employees, and of compensation paid therefor during the year. Employees are to be counted and classified and their service and compensation reported in accordance with the Commission's Rules Governing the Classification of Railroad Employees and Reports of their Service and Compensation, effective January 1, 1951.

2. Averages called for in column (b) should be the average of twelve middle-of-month counts.

3. Pensioners rendering no service are not to be included in the count, nor is any compensation paid them to be included hereunder.

4. If any of the general officers served without compensation or were carried on the payrolls of another company, those facts should be stated in a footnote.

5. If any compensation was paid or is payable under labor awards of the current year, include the amount applicable to the current year in column (d) and show the portion applicable to prior years (back pay) in a footnote, by groups of employees. For purposes of this report, labor awards are intended to cover adjustments resulting from the decisions of Wage Boards and voluntary awards by the respondent incident thereto.

6. This schedule does not include old-age retirement, and unemployment insurance taxes.

Line No.	Classes of employees (a)	Average number of employees (b)	Total service hours (c)	Total compensation (d)	Remarks (e)
1	TOTAL (executives, officials, and staff assistants)	3	6 246	49 596	
2	TOTAL (professional, clerical, and general)	10	19 736	106 962	
3	TOTAL (maintenance of way and structures)	39	75 415	393 300	
4	TOTAL (maintenance of equipment and stores)	"	-	-	
5	TOTAL (transportation—other than train, engine, and yard)	20	37 993	224 564	
6	TOTAL (transportation—yardmasters, switch tenders, and hostlers)	2	3 976	23 653	
7	TOTAL, ALL GROUPS (except train and engine)	74	143 366	798 075	
8	TOTAL (transportation—train and engine)	55	97 793	863 235	
9	GRAND TOTAL	129	241 159	1661 310	(ICC - 200) + 2400 = 1663710

Amount of foregoing compensation (excluding back pay for prior years) that is chargeable to account No. 531, "Railway operating expenses": \$ **1,617,995**

## 2402. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS

1. Show hereunder the quantities of the various kinds of fuel consumed by locomotives and motor or other self-propelled rail cars in the service of respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity.

2. The ton of 2,000 pounds should be used.

Line No.	Kind of service (a)	A. LOCOMOTIVES (STEAM, ELECTRIC, AND OTHER)					B. RAIL MOTOR CARS (GASOLINE, OIL-ELECTRIC, ETC.)		
		Diesel oil (gallons) (b)	Gasoline (gallons) (c)	Electricity (kilowatt-hours) (d)	STEAM		Electricity (kilowatt-hours) (g)	Gasoline (gallons) (h)	Diesel oil (gallons) (i)
					Coal (tons) (e)	Fuel oil (gallons) (f)			
31	Freight	1418692							
32	Passenger								
33	Yard switching	126973							
34	TOTAL TRANSPORTATION	1545665							
35	Work train	3363							
36	GRAND TOTAL	1549028							
37	TOTAL COST OF FUEL*	198910		XXXX			XXXX		

\*Show cost of fuel charged to yard and train service (accounts Nos. 2244 and 2249). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.



## 2602. REVENUE FREIGHT CARRIED DURING THE YEAR. (For Road Haul Traffic Only)

1. Give the particulars called for concerning the commodities carried by the respondent during the year, the revenue from which is includable in account No. 101, *Freight*, on the basis of the 2-digit codes named in 49 C.F.R. 123.52, by Order of September 13, 1963. In stating the number of tons received from connecting carriers (c), include all connecting carriers, whether rail or water and whether the freight is received directly or indirectly (as through elevators).

2. Under Order of December 16, 1964, traffic involving less than three shippers reportable in any one commodity class may be excluded from this schedule, but must be submitted unbound in a separate schedule supplemental to this one and marked *Supplemental*. Extra copies of Schedule 2602 may be obtained upon request to the Interstate Commerce Commission, Bureau of Accounts, Washington, D.C., 20423. If a supplemental schedule is filed, check the space provided at the bottom of this schedule. Supplemental reports will be withheld from public inspection.

3. Particulars for Codes 01 to 46 inclusive, should include all traffic moved in lots of 10,000 pounds or more. Forwarder traffic includes freight traffic shipped by or consigned to any forwarder holding a permit under part IV of the Interstate Commerce Act. Code 47 should include all traffic moved in lots of less than 10,000 pounds.

4. *Gross freight revenue* means respondent's gross freight revenue without adjustment for absorption or corrections.

Item No.	COMMODITY Description (a)	Code No.	REVENUE FREIGHT IN TONS (2,000 POUNDS)			Gross freight revenue (dollars) (e)
			Originating on respondent's road (b)	Received from connecting carriers (c)	Total carried (d)	
1	Farm Products .....	01	4 584	476 701	481 285	1 051 070
2	Forest Products .....	08		157	157	697
3	Fresh Fish and Other Marine Products .....	09		80	80	318
4	Metallic Ores .....	10		32 498	32 498	62 604
5	Coal .....	11		1 162	1 162	2 199
6	Crude Petro, Nat Gas, & Nat Gsln .....	13		618	618	1 500
7	Nonmetallic Minerals, except Fuels .....	14		504 990	504 990	654 917
8	Ordnance and Accessories .....	19		195	195	502
9	Food and Kindred Products .....	20	762	5 092	5 854	21 194
10	Tobacco Products .....	21		66	66	186
11	Textile Mill Products .....	22		374	374	1 600
12	Apparel & Other Finished Tex Prd Inc Knit .....	23		415	415	559
13	Lumber & Wood Products, except Furniture .....	24	333 076	141 495	474 571	1 499 006
14	Furniture and Fixtures .....	25	8	82	90	698
15	Pulp, Paper and Allied Products .....	26	1 140	13 368	14 508	35 239
16	Printed Matter .....	27		100	100	292
17	Chemicals and Allied Products .....	28	52 849	408 983	461 832	1 122 548
18	Petroleum and Coal Products .....	29	1 121	354 116	355 237	926 132
19	Rubber & Miscellaneous Plastic Products .....	30	350	5 173	5 523	52 939
20	Leather and Leather Products .....	31		198	198	277
21	Stone, Clay, Glass & Concrete Prd--- .....	32		342 032	342 032	410 271
22	Primary Metal Products .....	33	57 182	72 170	129 352	428 982
23	Fabr Metal Prd, Exc Ordn, Machy & Transp .....	34	80	2 076	2 156	12 440
24	Machinery, except Electrical .....	35	156	4 006	4 162	22 700
25	Electrical Machy, Equipment & Supplies .....	36		550	550	6 909
26	Transportation Equipment .....	37		283	283	1 164
27	Instr, Phot & Opt GD, Watches & Clocks .....	38		198	198	538
28	Miscellaneous Products of Manufacturing .....	39		390	390	3 358
29	Waste and Scrap Materials .....	40	528	2 165	2 693	10 552
30	Miscellaneous Freight Shipments .....	41		188	188	1 022
31	Containers, Shipping, Returned Empty .....	42		71	71	203
32	Freight Forwarder Traffic .....	44	1 040	84	1 124	2 891
33	Shipper Assn or Similar Traffic .....	45		1 252	1 252	2 527
34	Misc Mixed Shipment Exc Fwdr & Shpr Assn .....	46	453	1 796	2 249	8 156
35	TOTAL, CARLOAD TRAFFIC .....		453 329	2 373 124	2 826 453	6 346 190
36	Small Packaged Freight Shipments .....		-	-	-	-
37	Total, Carload & LCL Traffic .....	47	453 329	2 373 124	2 826 453	6 346 190

☐ This report includes all commodity statistics for the period covered.

☐ A supplemental report has been filed covering traffic involving less than three shippers reportable in any one commodity code.

☐ Supplemental Report NOT OPEN TO PUBLIC INSPECTION.

## ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

Assn	Association	Inc	Including	Nat	Natural	Prd	Products
Exc	Except	Instr	Instruments	Opt	Optical	Shpr	Shipper
Fabr	Fabricated	LCL	Less than carload	Ordn	Ordnance	Tex	Textile
Fwdr	Forwarder	Machy	Machinery	Petro	petroleum	Transp	Transportation
Gd	Goods	Misc	Miscellaneous	phot	photographic		
Gsln	Gaboline						



## 2701. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

[FOR SWITCHING OR TERMINAL COMPANIES ONLY]

Give particulars of cars handled during the year. With respect to the term "cars handled" it should be observed that, when applied to *switching* operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or unloaded, to the point of delivery is to be counted as one car handled. No incidental movement

is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to *terminal* operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

The number of locomotive-miles in yard-switching service should be computed in accordance with account No. 816, "Yard switching locomotive-miles."

Item No.	Item (a)	Switching operations (b)			Terminal operations (c)			Total (d)		
FREIGHT TRAFFIC										
1	Number of cars handled earning revenue—Loaded.....									
2	Number of cars handled earning revenue—Empty.....									
3	Number of cars handled at cost for tenant companies—Loaded.....									
4	Number of cars handled at cost for tenant companies—Empty.....									
5	Number of cars handled not earning revenue—Loaded.....									
6	Number of cars handled not earning revenue—Empty.....									
7	Total number of cars handled.....									
PASSENGER TRAFFIC										
8	Number of cars handled earning revenue—Loaded.....									
9	Number of cars handled earning revenue—Empty.....									
10	Number of cars handled at cost for tenant companies—Loaded.....									
11	Number of cars handled at cost for tenant companies—Empty.....									
12	Number of cars handled not earning revenue—Loaded.....									
13	Number of cars handled not earning revenue—Empty.....									
14	Total number of cars handled.....									
15	Total number of cars handled in revenue service (items 7 and 14).....									
16	Total number of cars handled in work service.....									

Number of locomotive-miles in yard-switching service: Freight, \_\_\_\_\_; passenger, \_\_\_\_\_



# 2801. INVENTORY OF EQUIPMENT INSTRUCTIONS

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 of equipment purchased, built in company shops, or otherwise acquired.

3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (e); units rented from others for a period less than one year should not be included in column (f). Units installed during the year and subsequently leased to others for a year or more should be shown as added in column (c), as retired in column (d), and 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. (A locomotive tender should be considered as a part of the locomotive unit.) A "self-propelled car" is a rail motor car propelled by electric motors receiving power from 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.

5. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from an external conductor. An "Electric" unit includes all units which receive electric power from an overhead contact wire or third rail, and use the power to drive one or more electric

motors that propel the vehicle. An "Other" unit includes all units other than diesel or electric, e.g., steam gas turbine. Show the types of other units, service and number, as appropriate, in a brief description sufficient for positive identification.

6. Column (h) should show aggregate capacity for all units reported in column (g), 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); or tractive effort of steam locomotive units; 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; for passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.

7. Freight-train car type codes shown in column (a) correspond to the AAR Multilevel Per Diem Master List. Dashes are used in appropriate places to permit a single code to represent several car type codes. 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.

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

Line No.	Item	Units in service of respondent at beginning of year	Number added during year	Number retired during year	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6)	Number leased to others at close of year
					Owned and used	Leased from others	Total in service of respondent (e+f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
LOCOMOTIVE UNITS								(h. p.)	
1.	Diesel-----	5				5	5	8 125	
2.	Electric-----								
3.	Other-----								
4.	Total (lines 1 to 3)-----	5				5	5	XXXX	
FREIGHT-TRAIN CARS								(tons)	
5.	Box-General service (A-20, A-30, A-40, A-50, all B (except B080) L070, R-00, R-01, R-06, R-07)								
6.	Box-Special service (A-00, A-10, B080)								
7.	Gondola (All G, J-00, all C, all E)								
8.	Hopper-Open top (All H, J-10, all K)								
9.	Hopper-Covered (L-5)	9			9		9	630	
10.	Tank (All T)								
11.	Refrigerator-Mechanical (R-04, R-10, R-11, R-12)								
12.	Refrigerator-Non-Mechanical (R-02, R-03, R-05, R-08, R-09, R-13, R-14, R-15, R-16, R-17)								
13.	Stock (All S)								
14.	Autorack (F-5, F-6)								
15.	Flat (All F (except F-5, F-6, F-7, F-8), L-2, L-3)	72			72		72	3 700	
16.	Flat-TOFC (F-7, F-8)								
17.	All other (L-0, L-1, L-4, L080, L090)	81			81		81		
18.	Total (lines 5 to 17)	4			4		4	XXXX	
19.	Caboose (All N)	85			85		85	XXXX	
20.	Total (lines 18 and 19)							(seating capacity)	
PASSENGER-TRAIN CARS									
NON-SELF-PROPELLED									
21.	Coaches and combined cars (PA, PB, PBO, all class C, except CSB)								
22.	Parlor, sleeping, dining cars (PBC, PC, PL, PO, PS, PT, PAS, PDS, all class D, PD)								
23.	Non-passenger carrying cars (All class B, CSB, PSA, IA, all class M)							XXXX	
24.	Total (lines 21 to 23)								



## 2801. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Item (a)	Units in service of respondent at beginning of year (b)	Number added during year (c)	Number retired during year (d)	NUMBER AT CLOSE OF YEAR			Aggregate capacity of units reported in col. (g) (See ins. 6) (h) (Seating capacity)	Number leased to others at close of year (i)
					Owned and used (e)	Leased from others (f)	Total in service of respondent (e+f) (g)		
	PASSENGER-TRAIN CARS — Continued								
	SELF-PROPELLED RAIL MOTORCARS								
25.	Electric passenger cars (EC, EP, ET)-----								
26.	Internal combustion rail motorcars (ED, EG)-----								
27.	Other self-propelled cars (Specify types)-----								
28.	Total (lines 25 to 27)-----								
29.	Total (lines 24 and 28)-----								
	COMPANY SERVICE CARS								
30.	Business cars (PV)-----							XXXX	
31.	Boarding outfit cars (MWX)-----	2			2		2	XXXX	
32.	Derrick and snow removal cars (MWK, MWU, MWV, MWW)-----	1			1		1	XXXX	
33.	Dump and ballast cars (MWB, MWD)-----							XXXX	
34.	Other maintenance and service equipment cars-----	6			6		6	XXXX	
35.	Total (lines 30 to 34)-----	9			9		9	XXXX	
36.	Grand total (lines 20, 29, and 35)-----	94			94		94	XXXX	
	FLOATING EQUIPMENT								
37.	Self-propelled vessels (Tugboats, car ferries, etc.)-----							XXXX	
38.	Non-self-propelled vessels (Car floats, lighters, etc.)-----							XXXX	
39.	Total (lines 37 and 38)-----							XXXX	

## 2900. IMPORTANT CHANGES DURING THE YEAR

Hereunder state the following matters, numbering the statements in accordance with the inquiries, and if no changes of the character below indicated occurred during the year, state that fact. Changes in mileage should be stated to the nearest hundredth of a mile. If any changes reportable in this schedule occurred under authority granted by the Commission in certificates of convenience and necessity, issued under paragraphs (18) to (22) of section 1 of the Interstate Commerce Act or otherwise, specific reference to such authority should in each case be made by docket number or otherwise, as may be appropriate.

1. All portions of road put in operation or abandoned, giving (a) termini, (b) length of road, and (c) dates of beginning operations or of abandonment.\*

2. All other important physical changes, including herein *all new tracks built*.\*

3. All leaseholds acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

4. All agreements for trackage rights acquired or surrendered, giving (a) dates, (b) length of terms, (c) names of parties, (d) rents, and (e) other conditions.

5. All consolidations, mergers, and reorganizations effected, giving particulars.

None

6. All stocks issued, giving (a) purposes for which issued, (b) names of stocks and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; give similar information concerning all stocks retired (if any).

7. All funded debt issued, giving (a) purposes for which issued, (b) names of securities and (c) amounts issued, and describing (d) the actual consideration realized, giving (e) amounts and (f) values; also give particulars concerning any funded debt paid or otherwise retired, stating (a) date acquired, (b) date retired or canceled, (c) par value of amount retired.

8. All other important financial changes.

9. All changes in and all additions to franchise rights, describing fully (a) the actual consideration given therefor, and stating (b) the parties from whom acquired; if no consideration was given, state that fact.

10. In case the respondent has not yet begun operation, and no construction has been carried on during the year, state fully the reasons therefor.

11. All additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report.

\*If returns under items 1 and 2 include any first main track owned by respondent representing new construction or permanent abandonment give the following particulars:

Miles of road constructed

Miles of road abandoned

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