

138100

DUPLICATE

OFFICE OF ECONOMICS  
SECTION OF  
AUDIT & ACCOUNTING  
REPORTS BRANCH

ACAA- R-1

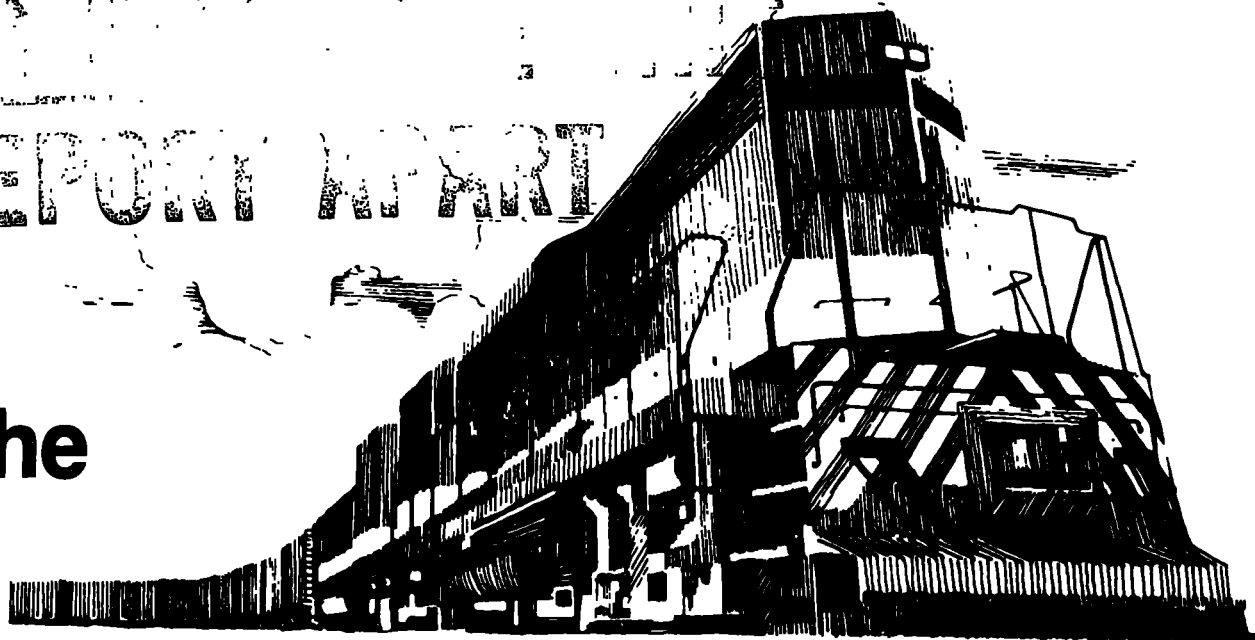
APPROVED BY OMB  
3120-0029  
EXPIRES 3-31-93

# annual report

	<p>SOUTHERN PACIFIC TRANSPORTATION COMPANY COMBINED WITH ST. LOUIS SOUTHWESTERN RAILWAY COMPANY SOUTHERN PACIFIC BUILDING ONE MARKET PLAZA SAN FRANCISCO, CA 94105</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

REPORT APART

to the



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1993

# 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. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act

**(49) U.S.C. 11145, Reports by carriers, lessors, and associations**

(a) The Interstate Commerce Commission may require—

(1) carriers, brokers, lessors, and associations, or classes of them as the Commission may prescribe, to file annual, periodic, and special reports with the Commission containing answers to questions asked by it, and

(2) a person furnishing cars or protective services against heat or cold to a rail or express carrier providing transportation subject to this subtitle, to file reports with the Commission containing answers to questions about those cars or services.

(b)(1) An annual report shall contain an account, in as much detail as the Commission may require, of the affairs of the carrier, broker, lessor, or association for the 12-month period ending on the 31st day of December of each year. However, when an annual report is made by a motor carrier, a broker, or a lessor or an association maintained by or interested in one of them, the person making the report may elect to make it for the 13-month period accounting year ending at the close of one of the last 7 days of each calendar year if the books of the person making the report are kept by that person on the basis of that accounting year.

(2) An annual report shall be filed with the Commission by the end of the 3rd month after the end of the year for which the report is made unless the Commission extends the filing date or changes the period covered by the report. The annual report and, if the Commission requires, any other report made under this section, shall be made under oath.

(c) The Commission shall streamline and simplify, to the maximum extent practicable, the reporting requirements applicable under this subchapter to motor common carriers of property with respect to transportation provided under certificates to which the provisions of section 10922(b)(4)(E) of this title apply and to motor contract carriers of property with respect to transportation provided under permits to which the provisions of section 10923(b)(5) of this title apply. Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1427, Pub. L. 96-296 § 5(b), July 1, 1980, 94 Stat. 796.

(49) U.S.C. 11901. (g) A person required to make a report to the Commission, answer a question, or make, prepare, or preserve a record under this subtitle concerning transportation subject to the jurisdiction of the Commission under subchapter II of chapter 105 of this title, or an officer, agent, or employee of that person that (1) does not make the report, (2) does not specifically, completely, and truthfully answer the question, (3) does not make, prepare, or preserve the record in the form and manner prescribed by the Commission, or (4) does not comply with section 10921 of this title, is liable to the United States Government for a civil penalty of not more than \$500 for each violation and for not more than \$250 for each additional day the violation continues. After the date of enactment of this sentence, no penalties shall be imposed under this subsection for a violation relating to the transportation of household goods. Any such penalties that were imposed prior to such date of enactment shall be collected only in accordance with the provisions of subsection (h) of 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 B, page 2

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 that 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 parenthesis.

6 Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered.

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; 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.

Operating companies 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 \$50,000,000 or more. For this class, Annual Report Form R-1 is provided.

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000.

Class III companies are those having annual operating revenues of \$10,000,000 or less.

All switching and terminal companies will be designated class III railroads.

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

Commission means the Interstate Commerce Commission. Respondent means the person or corporation in whose behalf the report is made. 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 of Accounts for Railroad Companies means the system of accounts in Part 1201 of Title 49, Code of Federal Regulations, as amended.

# ANNUAL REPORT

OF

**SOUTHERN PACIFIC TRANSPORTATION COMPANY  
COMBINED WITH  
ST. LOUIS SOUTHWESTERN RAILWAY COMPANY**

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1993**

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

(Name) B. C. KANE (Title) CONTROLLER

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

(Office address) SOUTHERN PACIFIC BUILDING, ONE MARKET PLAZA, SAN FRANCISCO, CA 94105  
(Street and number, City, State, and ZIP code)

## TABLE OF CONTENTS

	<u>SCHEDULE NO.</u>	<u>PAGE</u>
Schedules Omitted by Respondent .....	A	1
Identity of Respondent .....	B	2
Voting Powers and Elections .....	C	3
Comparative Statement of Financial Position .....	200	5
Results of Operations .....	210	16
Retained Earnings - Unappropriated .....	220	19
Capital Stock .....	230	20
Statement of Changes in Financial Position .....	240	21
Working Capital Information .....	245	23
Investments and Advances Affiliated Companies .....	310	26
Investments in Common Stocks of Affiliated Companies .....	310A	30
Road Property and Equipment and Improvements to Leased Property and Equipment .....	330	32
Depreciation Base and Rates-Road and Equipment Owned and Used and Leased from Others .....	332	34
Accumulated Depreciation-Road and Equipment Owned and Used .....	335	35
Accrued Liability - Leased Property .....	339	36
Depreciation Base and Rates - Improvements to Road and Equipment Leased from Others .....	340	37
Accumulated Depreciation - Improvements to Road and Equipment Leased from Others .....	342	38
Depreciation Base and Rates - Road and Equipment Leased to Others .....	350	40
Accumulated Depreciation - Road and Equipment Leased to Others .....	351	41
Investment in Railroad Property Used in Transportation Service (By Company) .....	352A	42
Investment in Railway Property Used in Transportation Service (By Property Accounts) .....	352B	43
Railway Operating Expenses .....	410	45
Way and Structures .....	412	52
Rents for Interchanged Freight Train Cars and Other Freight Carrying Equipment .....	414	53
Supporting Schedule - Equipment .....	415	56
Supporting Schedule - Road .....	416	58
Specialized Service Subschedule - Transportation .....	417	60
Supporting Schedule - Capital Leases .....	418	61
Analysis of Taxes .....	450	63
Items in Selected Income and Retained Earnings Accounts for the Year .....	460	65
Guaranties and Suretyships .....	501	66
Compensating Balances and Short-Term Borrowing Arrangements .....	502	67
Separation of Debtholdings between Road Property and Equipment .....	510	69
Transactions Between Respondent and Companies or Persons Affiliated With Respondent for		
Services Received or Provided .....	512	72
Mileage Operated at Close of Year .....	700	74
Miles of Road at Close of Year - By States and Territories (Single Track) (For Other Than		
Switching and Terminal Companies) .....	702	75
Inventory of Equipment .....	710	78
Unit Cost of Equipment Installed During the Year .....	710S	84
Track and Traffic Conditions .....	720	85
Ties Laid in Replacement .....	721	86
Ties Laid in Additional Tracks and in New Lines and Extensions .....	722	87
Rails Laid in Replacement .....	723	88
Rails Laid in Additional Tracks and in New Lines and Extensions .....	724	89
Weight of Rail .....	725	90
Summary of Track Replacements .....	726	91
Consumption of Fuel by Motive-Power Units .....	750	91
Railroad Operating Statistics .....	755	94
Verification .....		98
Memoranda .....		99
Index .....		100

## **SPECIAL NOTICE**

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

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

---

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

**A. SCHEDULES OMITTED BY RESPONDENT**

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

Page	Schedule No.	Title
		NONE

**B. IDENTITY OF RESPONDENT**

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

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

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organizations; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date which such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.

3. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report Southern Pacific Transportation Company Combined With St. Louis Southwestern Railway Company. \*
2. Date of incorporation SPT - February 20, 1969; SSW - January 16, 1891
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers of trustees  
SPT - Under the General Corporation Law of the State of Delaware, Certificate of Incorporation amended February 24, 1969, to eliminate provisions in the certificate covering pre-emptive rights and cumulative voting. (See report for year ended December 31, 1969.)  
SSW - Under the General Railroad Laws of The State of Missouri as found in the revised Statutes of Missouri 1889, Chapter 42, Article 2, Page 37 Et. Seq. permitted to do business as a railroad company of the Arkansas by virtue of having filed its Articles of Association in the office of the Secretary of that State as provided by Article 34, Page 43 Et. Seq. of Act approved March 31, 1899.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

- ☐ Two copies are attached to this report.  
☐ Two copies will be submitted \_\_\_\_\_ (date)  
☒ No annual report to stockholders is prepared.

\* The combined R-1 report of Southern Pacific Transportation Company (SPT) and St. Louis Southwestern Railway Company (SSW) excluded Class 2, Class 3 and non-carrier affiliated companies (for a list of companies, see Schedule 310 and 310A). Such affiliated companies were reported under the equity method for Schedules 200, 210 and 220. This treatment differs from that used in SPT's Annual Report on Form 10-K in that all wholly-owned (100%) affiliates (as shown in Schedule 310) are included in Form 10-K on a consolidated basis.

## C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ SPT - No par; SSW - \$100 per share; first preferred, \$ SPT - None; SSW - \$100 per share; second preferred, \$ None per share; debenture stock, \$ None per share.
2. State whether or not each share of stock has the right to one vote. If not, give full particulars in a footnote. Yes
3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.
4. Are voting rights attached to any securities other than stocks? No If so, name in a footnote each security other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency.
5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.
6. Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing  
SPT - No closing date;  
SSW - No closing date, record date for annual meeting April 14, 1993, meeting date May 5, 1993.
7. State the total voting power of all security holders of the respondent at the date of such closing if within one year of the date of such filing; if not, state as of the close of the year SPT - 1,200; SSW - 100 (excludes SPT's votes of 370,093) votes, as of December 31, 1993
8. State the total number of stockholders of record as of the date shown in answer to inquiry No. 7: SPT - 1; SSW - 14 stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	Number of votes, classified with respect to securities on which based			Line No.
				Stock			
				Common (d)	Preferred		
Second (e)	First (f)						
1	SPT:						1
2	Southern Pacific	Southern Pacific Building	1,200	1,200			2
3	Rail Corporation	One Market Plaza					3
4		San Francisco, CA 94105					4
5							5
6	SSW:						6
7	Benjamin Zatz	Forest Hills, NY	30	30			7
8	Donald Zatz	Forest Hills, NY	25	25			8
9	Joseph Guzman	Los Angeles, CA	15	5		10	9
10	C. Tellenne Estate	France	10			10	10
11	Ruth Hibbard	Enfield, NH	6			6	11
12	Philip Warner	Greenwich, CT	1			1	12
13	Wm. Rosenheim & Co.	W Germany	4			4	13
14	Est. of A. M. Proudfit	New York, NY	3			3	14
15	Homer Henry	Sun City, AZ	1	1			15
16	Alan Furth	Oakland, CA	1			1	16
17	Jeffrey G. Root	San Francisco, CA	1			1	17
18	C. Kirwan Estate	Ladysmith, WI	1			1	18
19	Eldon Lucy	Oakland, CA	1			1	19
20	Est. of S. W. Proudfit	New York, NY	1			1	20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30



**C. VOTING POWERS AND ELECTIONS - Continued**

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent: SPT - 1,200;  
SSW - 1,480,432 \* votes cast.
11. Give the date of such meeting: SPT - April 29, 1993; SSW - May 5, 1993
12. Give the place of such meeting: San Francisco, California  
\* Cast in cummulative voting authorized for election of directors by 370,108 shares

**NOTES AND REMARKS**

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Assets</b>						
1		701	Cash			1
2		702	Temporary Cash Investments	31,663	44,476	2
3		703	Special Deposits	3,832	4,790	3
<b>Accounts Receivable</b>						
4		704	- Loan and Notes	2,293	3,705	4
5		705	- Interline and Other Balances	7,949	6,539	5
6		706	- Customers	6	(15)	6
7		707	- Other	26,785	37,719	7
8		709, 708	- Accrued Accounts Receivables	32,789	32,865	8
9		708.5	- Receivables from Affiliated Companies	37,335	29,131	9
10		709.5	- Less: Allowance for Uncollectible Accounts	(5,857)	(6,712)	10
11		710, 711, 714	Working Funds, Prepayments & Deferred Income Tax Debits	13,971	7,461	11
12		712	Materials and Supplies	44,990	42,634	12
13		713	Other Current Assets	19,096	20,367	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>214,852</b>	<b>222,960</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	7,582	6,722	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	90,643	102,203	16
17		722, 723	Other Investments and Advances	30,259	19,420	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.			18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation \$ 14,332 )	147,431	97,253	19
20		739, 741	Other Assets	5,460	(9,583)	20
21		743	Other Deferred Debits	78,375	83,472	21
22		744	Accumulated Deferred Income Tax Debits			22
23			<b>TOTAL OTHER ASSETS</b>	<b>359,750</b>	<b>299,487</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	5,410,726	5,226,118	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	1,612,172	1,556,008	25
26		731, 732	Unallocated Items			26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(2,759,350)	(2,687,937)	27
28			Net Road and Equipment	4,263,548	4,094,189	28
29	*		<b>TOTAL ASSETS</b>	<b>4,838,150</b>	<b>4,616,636</b>	<b>29</b>

**NOTES AND REMARKS**

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable: Interline and Other Balances	28,263	24,961	31
32		753	Audited Accounts and Wages	58,842	92,683	32
33		754	Other Accounts Payable	17,872	28,161	33
34		755, 756	Interest and Dividends Payable	25,573	13,602	34
35		757	Payables to Affiliated Companies	19,511	28,283	35
36		759	Accrued Accounts Payable	496,654	497,106	36
37		760, 761 761.5, 762	Taxes Accrued	31,474	51,514	37
38		763	Other Current Liabilities	38,447	49,377	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	64,001	149,723	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>780,637</b>	<b>935,410</b>	40
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	500,031	342,071	41
42		766	Equipment Obligations	323,904	378,213	42
43		766.5	Capitalized Lease Obligations	55,702	653	43
44		768	Debt in Default			44
45		769	Accounts Payable: Affiliated Companies	359	535	45
46		770.1, 770.2	Unamortized Debt Premium	(581)	(645)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	838,450	937,660	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	626,187	538,931	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>2,344,052</b>	<b>2,197,418</b>	51
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock (Schedule 230) (L53 & 54)	467,429	468,338	52
53			Common Stock	424,876	424,875	53
54			Preferred Stock	42,553	43,463	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	615,474	150,000	56
57		797	Retained Earnings: Appropriated			57
58		798	Unappropriated (Schedule 220)	630,558	865,470	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Shareholders' Equity	1,713,461	1,483,808	61
62	*		<b>TOTAL LIABILITIES &amp; SHAREHOLDERS' EQUITY</b>	<b>4,838,150</b>	<b>4,616,636</b>	62

**NOTES AND REMARKS**

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

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

1. Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \_\_\_\_\_ \$ None
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ 1,389,000
3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year Accounting is in accordance with FASB Statement No. 87, "Employers' Accounting for Pensions".  
 (b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund Not determinable for individual companies in the plan \$ \_\_\_\_\_  
 (c) Is any part of pension plan funded? Specify: Yes X No \_\_\_\_\_  
 (i) If funding is by insurance, give name of insuring company \_\_\_\_\_ No  
 (ii) If funding is by trust agreement, list trustee(s) The Northern Trust Company  
 Date of trust agreement or latest amendment September 9, 1988  
 If respondent is affiliated in any way with the trustee(s), explain affiliation: None  
 (d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See page 10  
 (e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify.  
 Yes \_\_\_\_\_ No X  
 If yes, give number of the shares for each class of stock or other security: \_\_\_\_\_  
 (ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes X No. \_\_\_\_\_  
 If yes, who determines how stock is voted? Trustee
4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610): Yes X No \_\_\_\_\_
5. (a) The amount of employers contribution to employee stock ownership plans for the current year was: \$ None  
 (b) The amount of investment tax credit used to reduce current income tax expense resulting from contributions to qualified employee stock ownership plans for the current year was: \$ None
6. In reference to Docket No. 37465, specify the total amount of business entertainment expenditures charged to the non-operating expense account: \$ None

Continued on following page

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

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

Disclose the nature and amount of contingency that is material.

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

**Taxes**

Southern Pacific Company's former consolidated group, of which Southern Pacific Transportation Company combined with St. Louis Southwestern Railway Company was a member, is contesting deficiencies asserted by the Internal Revenue Service for the years 1984 through the taxable period ended October 13, 1988. Years prior to 1984 are closed.

Southern Pacific Rail Corporation (formerly Rio Grande Industries, Inc.) and subsidiaries' consolidated federal income tax returns are currently being examined for the period October 14, 1988 through 1990. Because of existing net operating losses there is no known or anticipated additional tax liability as a result of this examination.

Pursuant to the Share Purchase Agreement between Southern Pacific Rail Corporation (formerly Rio Grande Industries, Inc.) and Santa Fe Southern Pacific Corporation and Southern Pacific Company (the Sellers), the sellers have assumed the liability for any deficiencies in federal income tax that may ultimately be due for periods ending on or prior to closing on October 13, 1988. Accordingly, the consolidated financial statements of the Company do not make provision for any taxes and interest that may ultimately be due for such periods prior to closing.

(a) Changes in Valuation Accounts

8. Marketable Equity Securities. None

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

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

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

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

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

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

9. Sale of Receivables, see notes on page 9.

10. Retiree Welfare Benefits, see notes on page 9.

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

Page 8, item 9: Sale of Receivables

Commencing in late 1989, Respondent, Denver Rio Grande Western Railroad (DRGW) and Rio Grande Receivables, Inc. (RGR), a subsidiary of Southern Pacific Rail Corporation (SPRC, the controlling company of Respondent), agreed that certain net receivables of Respondent and DRGW (including interline accounts) would be sold to RGR without recourse on a continuing basis for a period of up to five years subject to certain terms and conditions. The proceeds from the sales of receivables consist of notes receivable which are partially interest bearing and are expected to be repaid as the receivables are collected. Respondent and DRGW have agreed to service the receivables sold and are paid fees for such services. The sale price for the receivables sold is based upon the face amount of the receivables and is reduced by discounts for expected defaults, servicing costs and anticipated collection periods.

Also, in 1989, RGR and ABS commercial Paper, Inc. (ABS), an unaffiliated third party, agreed that RGR may sell on a continuing basis to ABS an undivided interest in the receivables purchased from Respondent and DRGW up to an aggregate amount of proceeds of \$300 million at any one time for a period up to five years on terms that provide for certain limited recourse provisions, additional default discounts and residual interests being retained by RGR, subject to certain conditions. RGR has sold receivables on a continuing basis and ABS has issued commercial paper backed by the purchased accounts receivable, with the proceeds used to pay RGR, which in turn pays Respondent and DRGW. As of December 31, 1993, Respondent has sold \$338.3 million of net outstanding receivables and had notes receivables from RGR for receivable sold of \$51.9 million of which \$27.8 million were interest bearing. The initial term of the agreements expire on October 31, 1994. Respondent has obtained commitments of the banks to extend the facility for a period of one year.

Page 8, Item 10: Retiree Welfare Benefits

Prior to January 1, 1993, Respondent expensed retiree welfare benefits when paid. Effective January 1, 1993 Respondent adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions" and recorded the estimate of its liability under Statement No. 106 of \$150.5 million, which net of income taxes resulted in a charge to earnings of \$90.8 million. Statement No. 106 requires that all employers sponsoring a retiree welfare plan use a single actuarial cost method as is required for pension plan accounting and that they disclose specific information about their plan in their financial statements.

Schedule 230, Part II, Issuance of Capital Stock

On August 17, 1993 SPRC closed the offering and sale of 30,783,750 shares of common stock. In connection with this transaction, Respondent issued 200 shares of common stock for total consideration of \$445.5 million from SPRC. The proceeds from this transaction were used to repay \$169 million outstanding under the Term Loan, to purchase \$107.7 million of DRGW assets, to purchase \$99.1 million equipment operated pursuant to operating leases, to pay fees and expenses of \$3.8 million and for general corporate purposes.

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

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

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

Southern Pacific Transportation Co.  
Southern Pacific Motor Trucking Co.  
Pacific Motor Transport Co.  
Pacific Fruit Express Co.  
St. Louis Southwestern Railway Co.  
Denver & Rio Grande Western Railroad Co.  
SPCSL Corporation

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

**NOTES TO FINANCIAL STATEMENTS**



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

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

**NOTES TO FINANCIAL STATEMENTS**

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

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

**NOTES TO FINANCIAL STATEMENTS**

**210. RESULTS OF OPERATIONS**  
(Dollars in thousands)

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.
2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 18.
3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513, "Dividend Income". List dividends accounted for by the equity method on the appropriate dividend line No. 25 under the "Income from Affiliated Companies" subsection of this schedule.
4. All contra entries hereunder should be indicated in parenthesis.

## 5. Cross-checks:

**Schedule 210**  
Line 15, column (b)  
Line 47 plus 48 plus 49, col (b)  
Line 50, col (b)

**Schedule 210**  
= Line 62, col (b)  
= Line 63, col (b)  
= Line 64, col (b)

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

**Schedule 410**  
= Line 620, col (h)  
= Line 620, col (f)  
= Line 620, col (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS OPERATING INCOME Railway Operating Income</b>					
1		(101) Freight	2,309,610	2,286,247	2,309,610		1
2		(102) Passenger		5,320			2
3		(103) Passenger-Related					3
4		(104) Switching	24,800	31,459	24,800		4
5		(105) Water Transfers					5
6		(106) Demurrage	19,729	17,661	19,729		6
7		(110) Incidental	38,208	32,623	38,208		7
8		(121) Joint Facility-Credit	1,880	1,442	1,880		8
9		(122) Joint Facility-Debit	6	(95)	6		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	2,394,233	2,374,657	2,394,233		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	315	9,845		315	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RY OPERATING REVENUES (lines 10-12)</b>	2,394,548	2,384,502	2,394,233	315	13
14	*	(531) Railway operating expenses	2,438,332	2,407,026	2,438,332		14
15	*	Net revenue from railway operations	(43,784)	(22,524)	(44,099)	315	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier oper.	1,946	1,943			16
17		(510) Miscellaneous rent income	43,704	39,661			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	4,100	3,000			19
20		(514) Interest Income	7,154	6,586			20
21		(516) Income from sinking and other funds					21
22		(517) Release of premiums on funded debt					22
23		(518) Reimburse. received under contracts and agreements					23
24		(519) Miscellaneous income	41,491	307,532			24
25		Income from affiliated companies: 519 a. Dividends (equity method)					25
26		b. Equity in undistributed earnings (losses)	(24,274)	(7,669)			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	74,121	351,053			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	30,337	328,529			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	24,551	22,886			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-loss					31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	58,790	39,821			34
35		(553) Uncollectible accounts	3,365	525			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	86,706	63,232			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	(56,369)	265,297			37

**210. RESULTS OF OPERATIONS - Continued**  
(Dollars in thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
		<b>FIXED CHARGES</b>			
		(546) Interest on funded debt:			
38		(a) Fixed interest not in default	88,134	77,807	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	6,818	5,823	40
41		(548) Amortization of discount on funded debt	5,357	3,311	41
42		TOTAL FIXED CHARGES (lines 38-41)	100,309	86,941	42
43		Income after fixed charges (lines 37, 42)	(156,678)	178,356	43
		<b>OTHER DEDUCTIONS</b>			
		(546) Interest on funded debt:			
44		(c) Contingent interest			44
		<b>UNUSUAL OR INFREQUENT ITEMS</b>			
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (loss) from continuing operations (before income taxes)	(156,678)	178,356	46
		<b>PROVISIONS FOR INCOME TAXES</b>			
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	(1,224)	160	47
48	*	(b) State income taxes	(2,011)	(1,440)	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	(39,453)	70,143	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)	(42,688)	68,863	51
52	*	Income from continuing operations (lines 46-51)	(113,990)	109,493	52
		<b>DISCONTINUED OPERATIONS</b>			
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$ )			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$ )			54
55		Income before extraordinary items (lines 52 + 53 + 54)	(113,990)	109,493	55
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
56		(570) Extraordinary items (net)	150,503		56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes-Extraordinary items	(59,655)		58
59		TOTAL EXTRAORDINARY ITEMS (lines 56-58)	90,848		59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$ )			60
61		Net income (loss) (lines 55 + 59 + 60)	(204,838)	109,493	61
		Reconciliation of net railway operating income (NROI)			
62	*	Net revenues from railway operations	(43,784)	(22,524)	62
63	*	(556) Income taxes on ordinary income (-)	(3,235)	(1,280)	63
64	*	(557) Provision for deferred income taxes (-)	(39,453)	70,143	64
65		Income from lease of road and equipment (-)			65
66		Rent for leased roads and equipment (+)	1,782	1,300	66
67		Net railway operating income (loss)	686	(90,087)	67

## NOTES AND REMARKS

Notes to Sch 230, Page 20:

REDEEMABLE PREFERENCE SHARES

The St. Louis Southwestern Railway Company (the Company) has entered into two agreements providing for the purchase by the Federal Railroad Administration of up to \$53.5 million (\$48.5 million Series A and \$5.0 million Series B) of the Company's non-voting redeemable preference shares.

The Series A shares are subject to mandatory redemption over a 20-year period commencing in 1991, at which time dividends at an annual rate of 4.2 percent shall be declared and paid over the same period. The agreement also provides for acceleration of redemption payments or conversion into fixed interest debt obligations, under certain events of default.

The Series B shares are subject to mandatory redemption over a 15-year period commencing on the fifth anniversary date of issuance. Dividends at an annual rate of 15.1 percent shall be declared and paid over a 10-year period commencing on the tenth anniversary date of issuance.

The redeemable preference shares are senior in right to all common and preferred stock of the Company with respect to dividend and redemption payments and in the case of liquidation or dissolution of the Company. The agreements contain certain restrictions on dividend payments by the Company to common and preferred stockholders. Under these provisions, retained income totaling \$9.3 million at December 31, 1993 was not so restricted. At December 31, 1993 \$44,274,000 of Series A and \$1,815,000 of Series B (booked as current and long term debt) redeemable preference shares were outstanding.

FRA Shares	Issue Date	Par Value	Authorized	Issued	Bk Value Beg of Yr	Principal Redempt.	Bk Value End of Yr
Series A	10-06-80	10,000	1,110	1,110	\$10,356	\$396	\$9,960
	11-18-80	10,000	582	582	5,430	208	5,222
	12-29-80	10,000	740	740	6,904	264	6,640
	3-25-81	10,000	1,064	1,064	10,290	364	9,926
	4-27-81	10,000	330	330	3,192	113	3,079
	5-19-81	10,000	384	384	3,714	148	3,566
	6-26-81	10,000	215	215	2,076	70	2,006
	7-28-81	10,000	162	162	1,567	55	1,512
	8-27-81	10,000	57	57	551	19	532
	9-18-81	10,000	19	19	184	7	177
	11-09-81	10,000	9	9	87	3	84
	5-19-82	10,000	50	50	500		500
	5-25-84	10,000	107	107	1,070		1,070
	Total		4,829	4,829	\$45,921	\$1,647	\$44,274
Series B	1-04-83	10,000	36	36	\$141		\$141
	3-09-83	10,000	7	7	36	9	27
	4-11-83	10,000	49	49	252	60	192
	6-01-83	10,000	74	74	380	90	290
	6-16-83	10,000	54	54	277	65	212
	10-13-83	10,000	92	92	473	112	361
	11-14-83	10,000	31	31	159	38	121
	12-30-83	10,000	16	16	83	19	64
	3-22-84	10,000	11	11	70	13	57
	4-19-84	10,000	8	8	51	10	41
	5-30-84	10,000	5	5	32	6	26
	7-18-84	10,000	10	10	51		51
	8-22-84	10,000	12	12	54	14	40
	10-25-84	10,000	22	22	140	27	113
	8-08-85	10,000	9	9	90	11	79
	Total		436	436	\$2,289	\$474	\$1,815

**220. RETAINED EARNINGS**  
(Dollars in Thousands)

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

Line No.	Cross Check	Item (a)	Retained earnings- Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balance at beginning of year	921,382	(55,912)	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3		(602) Credit balance transferred from income			3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL			6
		DEBITS			
7	*	(612) Debit balance transferred from income	180,564	24,274	7
8		(616) Other debits to retained earnings (A)	30,074		8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: common stock			11
12		preferred stock #			12
13		TOTAL	210,638	24,274	13
14		Net increase (decrease) during year (Line 6 minus line 13)	(210,638)	(24,274)	14
15	*	Balances at close of year (Lines 1, 2 and 14)	710,744	(80,186)	15
16	*	Balances from line 15(c)	(80,186)	N/A	16
17		(798) Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	630,558	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at close of year \$ _____			21
		Amount of assigned Federal income tax consequences:			
22		Account 606 \$ _____			22
23		Account 616 \$ _____			23

# If any dividends have not been declared on cumulative preferred stock, give cumulative undeclared dividends at beginning of year and end of year.

(A) Advances to parent



## 230. CAPITAL STOCK

PART I. CAPITAL STOCK  
(Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Out-standing (f)	Out-standing (g)	In Treasury (h)	
1	Common:								1
2	Southern Pacific Transportation Co.	No Par	2,000	1,200		1,200	424,876		2
3	St. Louis Southwestern Ry. Co. )	100	1,100,000						3
4	St. Louis S. W. RR Co. of Texas )	100	160,000	173,300	1,489	171,811	17,181 *	149	4
5	Dallas Trml. Ry. & Union Depot Co. )	100	5,000						5
6	Preferred:								6
7	St. Louis Southwestern Ry. Co.	100	200,000	200,000	1,618	198,382	19,838 *		7
8	FRA Preference Shares-Serier A**	10,000	5,000	4,829		4,427	42,553		8
9									9
10	TOTAL			379,329	3,107	375,820	504,448	149	10

\* Book value was eliminated in consolidation for Schedule 200.

\*\* See notes on page 18.

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR  
(Dollars in Thousands)

1. The purpose of this part is to disclose capital stock changes during the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) require the applicable disclosure of the book values of preferred, common and treasury stock.
5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	202,974	63,301	172,811	442,057	1,489	149	150,000	11
12	Capital Stock Sold 1							445,474	12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15	Redemptn of FRA Perf Sh-Ser A Adj of prior year redemption between Ser A & B of FRA Perf Shares	(165)	(1,647) 737						15
16	Contribution of capital							20,000	16
17	Balance at close of year	202,809	62,391	172,811	442,057	1,489	149	615,474	17

1 By footnote on page 17 state the purpose of the issue and authority See note on page 9.

**240. STATEMENT OF CASH FLOWS**  
(Dollars in Thousands)

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

**CASH FLOWS FROM OPERATING ACTIVITIES**

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

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

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
10		Income from continuing operations	(113,990)	109,493	10

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

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
11		Loss(gain) on sale or disposal of tangible property and investments	(35,341)	(298,727)	11
12		Depreciation and amortization expenses	241,208	227,596	12
13		Increase (decrease) in provision for Deferred Income Taxes	(99,210)	71,192	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	24,274	7,669	14
15		Decrease (increase) in accounts receivable	1,932	165,381	15
16		Decrease (increase) in materials and supplies, and other current assets	(1,085)	10,888	16
17		Increase (decrease) in current liabilities other than debt	(69,051)	(191,901)	17
18		Increase (decrease) in other - net	86,829	(30,695)	18
19		Net cash provided from continuing operations (Lines 10-18)	35,566	70,896	19
20		Add (subtract) cash generated (paid) by reason of discontinued operations and extraordinary items	(90,848)		20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES (L.19 & 20)	(55,282)	70,896	21

**CASH FLOWS FROM INVESTING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
22		Proceed from sale of property	61,429	351,155	22
23		Capital expenditures	(458,390)	(302,855)	23
24		Net change in temporary cash investments not qualifying as cash equivalents			24
25		Proceeds from sale/repayment of investment and advances	20,534	9,204	25
26		Purchase price of long-term investment and advances	(33,421)	(42,558)	26
27		Net decrease (increase) in sinking and other special funds	(860)	1,071	27
28		Other - net	17,716	5,841	28
29		NET CASH USED IN INVESTING ACTIVITIES (Lines 22-28)	(392,992)	21,858	29

(Continued on next page)

**240. STATEMENT OF CASH FLOWS**  
(Dollars in Thousands)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
30		Proceeds from issuance of long-term debt	429,929	505,128	30
31		Principal payments of long-term debt	(429,867)	(545,782)	31
32		Proceeds from issuance of capital stock	445,474		32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid			34
35		Other - net	(10,075)	(33,250)	35
36		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	435,461	(73,904)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	(12,813)	18,850	37
38		Cash and cash equivalents at beginning of the year	44,476	25,626	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	31,663	44,476	39
		Footnotes to Schedule 240			
		Cash paid during the year for:			
40		Interest (net of amount capitalized)*	73,496	76,149	40
41		Income taxes (net)*	1	736	41

\* Only applies if indirect method is adopted.

**NOTES AND REMARKS**

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

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

Line No.	Item (a)	Source No.	Amount (b)	Line No.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances	Schedule 200, line 5, column b	7,949	1
2	Customers (706)	Schedule 200, line 6, column b	6	2
3	Other (707)	Note A	24,556	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	32,511	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	2,394,548	5
6	Rent Income	Note B	128,959	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	2,523,507	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	7,010	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ Line 8	5	9
10	Revenue Delay Days Plus Buffer	Line 9 + 15 days	20	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	28,263	11
12	Audited Accounts and Wages Payable (753)	Note A	58,842	12
13	Accounts Payable-Other (754)	Note A	17,872	13
14	Other Taxes Accrued (761.5)	Note A	42,628	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	147,605	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	2,438,332	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	223,834	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	2,343,457	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	6,510	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	23	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	-	21
22	Cash Working Capital Required	Line 21 x line 19	-	22
23	Cash and Temporary Cash Balances	Schedule 200, line 1 + line 2, column b	31,663	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	-	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Materials and Supplies (712)	Note A	44,990	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	-	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	44,990	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	44,990	28

## Notes:

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

**NOTES AND REMARKS**

Road Initials: SPT Year 1993

PART II-DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS)

- (6) This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies.....

--

PART III - DETERMINE TOTAL NONRAILROAD-RELATED TAXES

- (7) This is determined as follows:

Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above)....	2,994
+ Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above).....	--
Equals Total nonrailroad-related taxes (This amount should be transferred to Schedule 250, Part A, Line 3)...	2,994

Road Initials: SPT \* Year 1993

**250 - CONSOLIDATED INFORMATION  
FOR REVENUE ADEQUACY DETERMINATION**  
(Dollars in Thousands)

Line No	Item (a)	Beginning of year (b)	End of year (c)
	<b>ADJUSTED NET RAILWAY OPERATING INCOME FOR REPORTING ENTITY</b>		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity	N/A	4,456
2	Add: Interest Income from Working Capital Allowance - Cash Portion		390
3	Income Taxes Associated with Non-rail Income and Deductions		2,994
4	Gain or (loss) from transfer/reclassification to nonrail-status (Net of income taxes)		17,224
5	Adjusted Net Railway Operating Income (Lines 1, 2, 3 & 4)		25,064
	<b>ADJUSTED INVESTMENT IN RAILROAD PROPERTY FOR REPORTING ENTITY</b>		
6	Combined Investment in Railroad Property Used in Transportation Service	4,686,657	4,750,760
7	Less: Interest During Construction	6,779	6,779
8	Other Elements of Investment (if debit balance)	0	0
9	Add. Net Rail Assets of Rail-Related Affiliates	0	0
10	Working Capital Allowance	53,849	64,611
11	Net Investment Base Before Adjustment for Deferred Taxes (Lines 6 through 10)	4,733,727	4,808,592
12	Less Accumulated Deferred Income Tax Credits	1,089,789	967,378
13	Net Investment Base (Line 11 - 12)	3,643,938	3,841,214

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

Name of Affiliate	Nature of Business
Southern Pacific Transportation Co.	Railroad
St. Louis Southwestern Railway Co.	Railroad
The Denver and Rio Grande Western Railroad Co.	Railroad
Pacific Fruit Express Co.	Railroad
SPCSL Corporation	Railroad
<p>* This filing is made pursuant to the reporting requirements of Ex Parte No. 393 (Sub No. 2) and includes data from the above entities which are under common control on a combined basis from their respective Form R-1 reports or comparable data.</p> <p>Note: The following rail affiliates which were part of the reporting entity in 1992 were merged into Southern Pacific Transportation Company on October 1, 1992:</p> <p style="padding-left: 40px;">Northwestern Pacific Railroad Co.</p> <p style="padding-left: 40px;">Visalia Electric Railroad Co.</p>	

## SCHEDULE 250 - PART B

## Determination of Nonrail Taxes

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

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

- (1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined /consolidated amounts for all items listed below for all railroads in the reporting entity.
- |   |           |
|---|-----------|
| Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46 adjusted to include all railroads in the reporting entity.....  | (144,234) |
| - Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity.....  | (24,250)  |
| - Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend)..... | --        |
| = Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below.....   | (119,984) |
- (2) Determine Combined/Consolidated Adjusted Pre-tax NROI for all railroads in the reporting entity Combined/Consolidated Pre-tax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1.....
- |   |           |
|---|-----------|
|   | 4,456     |
| + Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes <u>both</u> Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes.....        | (29,228)  |
| + Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2 for all railroads in the reporting entity..... | 390       |
| + Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22 for all railroads in the reporting entity.....   | --        |
| - Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42 for all railroads in the reporting entity.....  | 104,463   |
| - Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).....  | --        |
| = Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "B" in Item (3) below.....   | (128,845) |
- (3) Calculate the railroad-related tax ratio:  
"B/A".....
- |  |         |
|--|---------|
|  | 107.39% |
|--|---------|
- (4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio.....
- |  |         |
|--|---------|
|  | (7.39%) |
|--|---------|
- (5) Compute the nonrailroad portion of the total provisions for taxes. This equals:
- |   |       |
|---|-------|
| The Nonrailroad-related tax ratio (Item (4) above) times the total current income taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity..... | 2,994 |
|---|-------|



OFFICE OF ECONOMIC  
AUDIT  
SECTION OF  
MAY 1 11 03 AM '94



**Southern Pacific Lines**

*Sample*

INTERSTATE COMMERCE COMMISSION  
RECEIVED  
Southern Pacific Building • One Market Plaza • San Francisco, California 94105

B. C. Kane  
Controller

April 29, 1994

Mr. William F. Moss, III  
Chief, Section of Audit  
and Accounting  
Interstate Commerce Commission  
Office of Economics, Room 3378  
12th St. & Constitution Ave. N.W.  
Washington, D.C. 20423

Dear Mr. Moss:

Attached are two copies of 1993 R-1 Schedule 250 Consolidated Information for Revenue Adequacy Determination. This schedule has been prepared on a combined basis and includes Southern Pacific Transportation Company, St. Louis Southwestern Railway Company and The Denver and Rio Grande Western Railroad Company.

Yours truly,

*B. C. Kane*

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

1. Schedule 310 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated companies held by respondent at close of year. Also, disclose the investments made, disposed of, and written down during the year and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721, "Investments and advances: affiliated companies", in the Uniform System of Accounts for Railroad Companies.
2. List the investments in the following order and show a total for each group and each class of investments by accounts in numerical order:
  - (A) Stocks
    - (1) Carriers-active
    - (2) Carriers-inactive
    - (3) Noncarriers-active
    - (4) Noncarriers-inactive
  - (B) Bonds (including U.S. Government Bonds)
  - (C) Other secured obligations
  - (D) Unsecured notes
  - (E) Investment advances
3. The subclassification of classes (B), (C), (D) and (E) should be the same as that provided for class (A).
4. The kinds of industry represented by respondent's investments in the securities of other companies should be shown by symbol opposite the names of the issuing corporation, the symbols and industrial classifications to be as follows:
 

Symbol	Kind of Industry
I	Agriculture, forestry, and fisheries
II	Mining
III	Construction
IV	Manufacturing
V	Wholesale and retail trade
VI	Finance, insurance, and real estate
VII	Transportation, communications, and other public utilities
VIII	Services
IX	Government
X	All other
5. By carriers, as the term is used here, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.
6. Noncarrier companies should, for the purpose of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.
7. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.
8. Combine, in one amount, investments in which the original cost or present equity in total assets is less than \$10,000.
9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.
10. Do not include the value of securities issued or assumed by respondent.
11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds", 716, "Capital Funds", 721, "Investments and Advances Affiliated Companies", and 717, "Other Funds".
2. Entries in this schedule should be made in accordance with the definitions and general instructions given on Page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).
3. Indicate by means of an arbitrary mark in column (d) the obligations in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.
4. Give totals for each class and for each subclass and a grand total for each account.
5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19\_\_ to 19\_\_". Abbreviations in common use in standard financial publications may be used to conserve space.

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1	721	A-1	VII	Central California Traction Co. - Common (1)	33.33	1
2			VII	Central California Traction Co. - Preferred	33.33	2
3			VII	Pacific Fruit Express Co. - Common	100.00	3
4			VII	Pacific Motor Transport Co. - Common	100.00	4
5			VII	Southern Pacific Motor Trucking Co. - Common	100.00	5
6			VII	Portland Terminal Railroad Co. - Common (2)	20.00	6
7			VII	Portland Traction Co. - Common (3)	50.00	7
8			VII	Sunset Railway Co. - Common (4)	50.00	8
9			VII	The Ogden Union Ry. & Depot Co. - Common (3)	50.00	9
10			VII	Arkansas & Memphis Ry. Br. & Trml. Co. - Common (5) (6)	66.66	10
11			VII	Arkansas & Memphis Ry. Br. & Trml. Co. - Preferred (6)	66.66	11
12			VII	Kansas City Terminal Railroad Co. - Common (7)	8.33	12
13			VII	Southern Illinois & Missouri Bridge Co. - Common (8)	40.00	13
14			VII	Terminal Railroad Assn. of St. Louis - Common (9)	12.50	14
15			VII	Alton & Southern Railway Co. - Common (10)	50.00	15
16			VII	SPCSL Corporation - Common	100.00	16
17				Total A-1		17
18						18
19		A-3	X	Southern Pacific Telecommunications Co. - Preferred	100.00	19
20			VII	Southern Pacific International - Common	100.00	20
21			VII	Trailer Train Co. - Common	9.66	21
22			VII	Southern Pacific Warehouse Co. - Common	100.00	22
23			VII	Transportation Data Exchange - Common		23
24			VI	Southern Pacific Real Estate Enterprises - Common	100.00	24
25				Total A-3		25
26						26
27				Total A		27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

6. If any of the companies included in this schedule are controlled by respondent the percent of control should be shown in column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.
7. If any advances reported are pledged, give particulars in a footnote.
8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.
9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).
10. This schedule should not include securities issued or assumed by respondent.
11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, give name and extent of control of other entities by footnotes.

Line No.	Investments and advances				Disposed of: Profit (loss) (j)	Adjustments Acct 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	399			399				1
2	265			265				2
3	6,000			6,000				3
4	1			1				4
5	14,906			14,906				5
6	940			940				6
7	1,950			1,950				7
8	82			82				8
9	150			150				9
10	580			580				10
11	1,100			1,100				11
12	1,988			1,988				12
13	20			20				13
14	-			-				14
15	8,000			8,000				15
16	1			1				16
17	36,382			36,382				17
18								18
19	9,158		9,158	0			4,100	19
20	1			1				20
21	16,712			16,712				21
22	19			19				22
23	187		48	139				23
24	1			1				24
25	26,078		9,206	16,872			4,100	25
26								26
27	62,460		9,206	53,254			4,100	27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)	Line No.
1	721	D-3	X	Trailer Train Co. - Unsec. 30 Yrs 6.5%-7.5% Subnotes		1
2			X	Rio Grande Receivable Inc. - Unsec Var Rate Note		2
3				Total D		3
4						4
5		E-1	VII	Harbor Belt Line Railroad Co.		5
6			VII	Pacific Fruit Express Co.		6
7			VII	Pacific Motor Transport Co.		7
8			VII	Southern Pacific Motor Trucking Co.		8
9			VII	The Ogden Union Ry. & Depot Co.		9
10			VII	Port Terminal Railroad Association of St. Louis		10
11			VII	Southern Pacific International		11
12			VII	Sunset Railway Co.		12
13			VII	Arkansas and Memphis Ry. Bridge & Terminal Co.		13
14			VII	Southern Illinois & Missouri Bridge Co.		14
15			VII	Terminal Railroad Association of St. Louis		15
16			VII	Southern Illinois & Missouri Bridge Co.		16
17			VII	Kansas City Terminal Railroad Co.		17
18			VII	SPCSL Corp.		18
19			VII	ABL-Trans		19
20				Total E-1		20
21						21
22		E-3	VI	Southern Pacific Real Estate Enterprises		22
23			VI	Southern Pacific Warehouse Co.		23
24				Total E-3		24
25						25
26				Total E		26
27						27
28				Total Account 721		28
29						29
30						30
31	715			Sinking Fund - None		31
32	716			Capital Fund - None		32
33	717			Other Fund - None		33
34						34
35						35
36				Grand Total		36
37						37
38						38
39						39
40						40

- (1) Controlled jointly with ATSF Ry. and UP RR.
- (2) Controlled jointly with BN Inc. and Oregon-Washington RR & Navigation Co.
- (3) Controlled jointly with UP RR.
- (4) Controlled jointly with ATSF Ry. and operated by each company alternately for five-year periods.
- (5) To trustee of First Mortgage-Arkansas & Memphis Ry. Bridge & Terminal Co.
- (6) Jointly owned: 66-2/3% by STLSW Ry., and 33-1/3% by MP RR.
- (7) Jointly owned: 16-2/3% by BN Ry., and 83-1/3% owned equally by STLSW, ATSF, CNW, MILW, ICG, KCS, MKT, MP, N&W, and UP.
- (8) Jointly owned: 60% by MP RR, and 40% by STLSW.

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

Line No.	Investments and advances				Disposed of: profit (loss) (j)	Adjustments Acct 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	810			810			57	1
2	27,780			27,780			879	2
3	28,590			28,590			936	3
4								4
5	90			90			2	5
6	13,000	3,500		16,500			900	6
7	3,099	425		3,524				7
8	6,749	107	100	6,756				8
9	1,279			1,279				9
10	366			366			169	10
11	2,930	907	85	3,752			252	11
12	355			355				12
13	462		16	446				13
14	592			592				14
15	1,729		285	1,444			162	15
16	9			9				16
17	330			330				17
18	35,043	16,500		51,543			1,640	18
19	0	55		55				19
20	66,033	21,494	486	87,041			3,125	20
21								21
22	609	815		1,424				22
23	423	97		520				23
24	1,032	912		1,944				24
25								25
26	67,065	22,406	486	88,985			3,125	26
27								27
28	158,115	22,406	9,692	170,829			8,161	28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36	158,115	22,406	9,692	170,829			8,161	36
37								37
38								38
39								39
40								40

- (9) Jointly owned: 6.25% each by The Chessie System, L&N RR, MKT RR, N&W RR and Southern Ry.; 12.5% each by Conrail Corp., BN Inc., ICG RR and STL SW Ry.; and 18.75% by MP RR.  
 (10) Jointly owned: 50% each by STL SW Ry. and MP RR.

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

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

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

Line No.	Name of issuing company and description of security held	Balance at beginning of year	Adjustment for Investments equity method	Equity in undistributed earnings(loss) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at close of year	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
<b>Carriers: (List specifics for each company)</b>								
1	SPCSL Corp.	2,277		(12,898)			(10,621)	1
2	Central California Traction	482					482	2
3	Pacific Fruit Express	(17,677)		(4,975)			(22,652)	3
4	Pacific Motor Transport	10,782		1,274			12,056	4
5	S.P. Motor Trucking & Sub.	(48,985)		(5,207)			(54,192)	5
6	Portland Terminal RR	(675)					(675)	6
7	Portland Traction Co.	(1,626)		(99)			(1,725)	7
8	Alton & Southern Ry. Co.	2,163					2,163	8
9	Sunset Ry. Co.	626					626	9
10	Ogden Union Ry. & Depot Co.	(16)					(16)	10
11	Total Carrier	(52,649)		(21,905)			(74,554)	11
12								12
13								13
<b>Noncarrier (List specifics for each company)</b>								
14	S. P. International	(3,061)		(1,983)			(5,044)	14
15	S. P. Warehouse	239		(1)			238	15
16	Arkansas & Memphis	20					20	16
17	S. P. Real Estate Enterprises	(461)		(385)			(846)	17
18	Total Noncarrier	(3,263)		(2,369)			(5,632)	18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	Total	(55,912)		(24,274)			(80,186)	27

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property", and Account No. 732, "Improvements on Leased Property", classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged", of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In columns (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes", state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks" below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving location and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.
10. If an amount of less than \$5,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

## NOTES AND REMARKS

1993 ABANDONMENTS

8.25 Miles of the Stafford Branch from MP 263.44 to MP 271.69

4.55 Miles of the Oil City Branch from MP 307.99 to MP 312.54

41.97 Miles of the Coalinga Branch from MP 239.53 to MP 281.50

0.84 Mile of the Clovis Branch from MP 206.15 to MP 206.99

10.12 Miles of the Clovis Branch from MP 213.03 to MP 223.15

16.89 Miles of the Arvin Branch from MP 316.66 to MP 333.55

36.72 Miles of the Rockland Branch from MP 40.13 to MP 76.85

32.05 Miles of the Rockland Branch from MP 76.85 to MP 108.90

4.16 Miles of the Richgrove Branch from MP 295.01 to MP 299.17

16.83 Miles of the Visalia Branch from MP 245.96 to MP 262.79

102.94 Miles of the Exeter Branch from MP 205.71 to MP 308.65

18.05 Miles of the Sequoia Branch from MP 0.00 to MP 18.05

1.10 Miles of the Woodlake Jct from MP 16.70 to MP 17.80



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

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	81,587			1
2		(3) Grading	346,761			2
3		(4) Other right-of-way expenditures	5,211			3
4		(5) Tunnels and subways	43,456			4
5		(6) Bridges, trestles, and culverts	221,660			5
6		(7) Elevated structures				6
7		(8) Ties	1,187,623			7
8		(9) Rail and other track material	2,020,287			8
9		(11) Ballast	552,231			9
10		(13) Fences, snowsheds, and signs	14,754			10
11		(16) Station and office buildings	74,256			11
12		(17) Roadway buildings	6,279			12
13		(18) Water stations	2,456			13
14		(19) Fuel stations	6,205			14
15		(20) Shops and enginehouses	69,040			15
16		(22) Storage warehouses	3			16
17		(23) Wharves and docks	28			17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals	92,333			19
20		(26) Communication systems	90,505			20
21		(27) Signals and interlockers	238,984			21
22		(29) Power Plants	143			22
23		(31) Power-transmission systems	7,479			23
24		(35) Miscellaneous structures	1,394			24
25		(37) Roadway machines	67,182			25
26		(39) Public improvements - Construction	72,129			26
27		(44) Shop machinery	22,177			27
28		(45) Power-plant machinery	1,813			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	5,225,976			30
31		(52) Locomotives	851,621			31
32		(53) Freight-train cars	657,933			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	21,435			36
37		(58) Miscellaneous equipment	15,079			37
38		(59) Computer systems & word processing equip.	6,468			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	1,552,536			39
40		(76) Interest during construction				40
41		(80) Other elements of investment				41
42		(90) Construction in progress	3,613			42
43		GRAND TOTAL	6,782,125			43

Line 42, col (b), Account 902 - \$1,069  
Line 42, col (b), Account 903 - \$ 2,401

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

Line No.	Cross Check	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1		29,638	639	28,999	110,586	1
2		6,850	2,412	4,438	351,199	2
3					5,211	3
4		170	555	(385)	43,071	4
5		4,436	1,227	3,209	224,869	5
6						6
7		45,354	17,581	27,773	1,215,396	7
8		85,812	33,836	51,976	2,072,263	8
9		27,345	6,201	21,144	573,375	9
10		64	4,783	(4,719)	10,035	10
11		4,756	155	4,601	78,857	11
12		9	8	1	6,280	12
13		73	3	70	2,526	13
14		238	6	232	6,437	14
15		21,541	44	21,497	90,537	15
16					3	16
17					28	17
18						18
19		1,196	19	1,177	93,510	19
20		4,466	56	4,410	94,915	20
21		4,001	1,120	2,881	241,865	21
22					143	22
23		164	2	162	7,641	23
24			1	(1)	1,393	24
25		(33)	34	(67)	67,115	25
26		3,286	357	2,929	75,058	26
27		14,292	12	14,280	36,457	27
28					1,813	28
29						29
30		253,658	69,051	184,607	5,410,583	30
31		43,948	12,497	31,451	883,072	31
32		81,015	83,671	(2,656)	655,277	32
33						33
34						34
35						35
36			841	(841)	20,594	36
37		2		2	15,081	37
38		3,681		3,681	10,149	38
39		128,646	97,009	31,637	1,584,173	39
40						40
41						41
42		24,529		24,529	28,142	42
43		406,833	166,060	240,773	7,022,898	43

Line 42, col (h), Account 902 - \$19,863

Line 42, col (h), Account 903 - \$ 8,136

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

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

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

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

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

5. disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	345,623	352,393	0.85				1
2	(4) Other right-of-way expenditures	5,203	5,203	1.52				2
3	(5) Tunnels and subways	43,456	43,614	0.87				3
4	(6) Bridges, trestles, and culverts	220,958	225,186	1.28				4
5	(7) Elevated structures							5
6	(8) Ties	1,187,623	1,226,023	3.79				6
7	(9) Rail and other track material	2,020,287	2,085,845	3.58				7
8	(11) Ballast	552,231	577,641	2.28				8
9	(13) Fences, snowsheds, and signs	14,748	14,807	2.03				9
10	(16) Station and office buildings	74,041	75,749	2.43				10
11	(17) Roadway buildings	6,268	6,266	3.04				11
12	(18) Water stations	2,370	2,372	3.38				12
13	(19) Fuel stations	6,190	6,222	3.44				13
14	(20) Shops and enginehouses	68,950	71,223	2.17				14
15	(22) Storage warehouses	3	3	2.13				15
16	(23) Wharves and docks	28	28	2.83				16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	92,333	93,224	4.14				18
19	(26) Communication systems	90,297	93,347	2.59				19
20	(27) Signals and interlockers	235,155	238,940	2.66				20
21	(29) Power plants	143	143	2.33				21
22	(31) Power-transmission systems	7,443	7,700	2.35				22
23	(35) Miscellaneous structures	1,394	1,393	2.22				23
24	(37) Roadway machines	67,178	67,197	5.38				24
25	(39) Public improvements - Construction	72,107	75,636	1.54				25
26	(44) Shop machinery	22,122	22,116	3.00				26
27	(45) Power-plant machinery	1,812	1,812	2.74				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	5,137,963	5,294,083	3.16				30
	EQUIPMENT							
31	(52) Locomotives	851,621	868,425	4.91				31
32	(53) Freight-train cars	657,999	614,056	4.35				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment							35
36	(57) Work equipment	21,361	20,549	4.17				36
37	(58) Miscellaneous equipment	15,079	15,079	7.25				37
38	(59) Computer systems and word processing eq.	6,468	6,858	14.71				38
39	TOTAL EQUIPMENT	1,552,528	1,524,967	4.77				39
40	GRAND TOTAL	6,690,491	6,819,050	N/A			N/A	40

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

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property", during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals-Credit-Equipment" accounts and "Other Rents-Credit-Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental-Debit-Equipment" account and "Other Rents-Debit-Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	100,676	2,938		2,412		101,202	1
2		(4) Other right-of-way expenditures	825	79		(1)		905	2
3		(5) Tunnels and subways	12,026	379		556		11,849	3
4		(6) Bridges, trestles, and culverts	70,759	2,836		1,225		72,370	4
5		(7) Elevated structures							5
6		(8) Ties	471,229	45,570		22,807		493,992	6
7		(9) Rail and other track material	708,125	73,350		33,695		747,780	7
8		(11) Ballast	126,737	12,856		6,328		133,265	8
9		(13) Fences, snowsheds, and signs	7,283	300		4,783		2,800	9
10		(16) Station and office buildings	34,232	1,788		947		35,073	10
11		(17) Roadway buildings	5,039	191		8		5,222	11
12		(18) Water stations	1,313	80		3		1,390	12
13		(19) Fuel stations	2,945	213		5		3,153	13
14		(20) Shops and enginehouses	36,938	1,502		44		38,396	14
15		(22) Storage warehouses	1					1	15
16		(23) Wharves and docks	98	1				99	16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	28,883	3,823		19		32,687	18
19		(26) Communication systems	26,379	2,342		55		28,666	19
20		(27) Signals and interlockers	94,179	6,278		1,120		99,337	20
21		(29) Power plants	89	3				92	21
22		(31) Power-transmission systems	4,122	176		2		4,296	22
23		(35) Miscellaneous structures	567	30				597	23
24		(37) Roadway machines	43,050	3,613		35		46,628	24
25		(39) Public improvements-Constructn	19,286	1,116		359		20,043	25
26		(44) Shop machinery **	9,119	664		11		9,772	26
27		(45) Power-plant machinery	933	50				983	27
28		All other road accounts							28
29		Amortization (Adjustments)	60,991	(3,407)				57,584	29
30		TOTAL ROAD	1,865,824	156,771		74,413		1,948,182	30
		EQUIPMENT							
31	*	(52) Locomotives	335,253	42,203		13,496		363,960	31
32	*	(53) Freight-train cars	406,786	27,652		64,542		369,896	32
33	*	(54) Passenger-train cars							33
34	*	(55) Highway revenue equipment							34
35	*	(56) Floating equipment							35
36	*	(57) Work equipment	20,091	900		530		20,461	36
37	*	(58) Miscellaneous equipment	11,693	1,093				12,786	37
38		(59) Computer systems and word processing equipment	3,964	699		(1)		4,664	38
39	*	Amortization (Adjustments)	39,281	(4,910)				34,371	39
40		TOTAL EQUIPMENT	817,068	67,637		78,567		806,138	40
41		GRAND TOTAL	2,682,892	224,408		152,980		2,754,320	41

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

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

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

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

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

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

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to account 732, "Improvements on Leased Property". The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Cross Check	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
			At beginning of year (b)	At close of year (c)		
		<b>ROAD</b>				
1		(3) Grading				1
2		(4) Other right-of-way expenditures				2
3		(5) Tunnels and subways				3
4		(6) Bridges, trestles & culverts				4
5		(7) Elevated structures				5
6		(8) Ties				6
7		(9) Rail & other track material				7
8		(11) Ballast				8
9		(13) Fences snow sheds & signs				9
10		(16) Station & office buildings	INCLUDED IN SCHEDULE 332			10
11		(17) Roadway buildings				11
12		(18) Water stations				12
13		(19) Fuel stations				13
14		(20) Shops & enginehouses				14
15		(22) Storage warehouses				15
16		(23) Wharves & docks				16
17		(24) Coal & ore wharves				17
18		(25) TOFC/COFC terminals				18
19		(26) Communication systems				19
20		(27) Signals & interlockers				20
21		(29) Power plants				21
22		(31) Power-transmission systems				22
23		(35) Miscellaneous structures				23
24		(37) Roadway machines				24
25		(39) Public improvements-const.				25
26		(44) Shop machinery *				26
27		(45) Power-plant machinery				27
28		All other road accounts				28
29		Amortization (Adjustments)				29
30		<b>TOTAL ROAD</b>				30
		<b>EQUIPMENT</b>				
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		(59) Computer systems and word processing equipment				38
39		Amortization Adjustments				39
40		<b>TOTAL EQUIPMENT</b>				40
41		<b>GRAND TOTAL</b>				41

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

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

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles & culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail & other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, & signs							9
10		(16) Station & office buildings		INCLUDED IN SCHEDULE 335.					10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops & enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves & docks							16
17		(24) Coal & ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals & interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements-construction							25
26		(44) Shop machinery *							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>							39

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

NOTES AND REMARKS FOR SCHEDULE 342



**350. DEPRECIATION BASE AND RATES-ROAD AND EQUIPMENT LEASED TO OTHERS**  
(Dollars in thousands)

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00 and 32-23-00.
2. Show in columns (b) and (c), for each property account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not includible in operating expenses of the respondent, but for which the depreciation reserve is recorded in the accounts of the respondent. If the base for road is other than the original cost or estimated original cost as found by the Commission's Bureau of Accounts, brought to a current date by the respondent from its Order No. 3 records and accounts, or is other than ledger value for equipment, a full explanation should be given.
3. In column (d) show the composite rates used to compute the depreciation for December and on lines 29 and 38 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used to compute the depreciation for December and dividing the total also computed by the depreciation base.
4. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.
5. If the total road leased to others is less than 5% of the total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit. However, line 39, Grand Total, should be completed.

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

**351. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT LEASED TO OTHERS**  
(Dollars in Thousands)

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

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

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

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

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

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

**352A. INVESTMENT IN RAILROAD PROPERTY USED IN TRANSPORTATION SERVICE (By Company)**  
(Dollars in thousands)

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

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

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

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)	Line No.
1	R	Southern Pacific Transportation Co. & St. Louis				1
2		Southwestern Railway	10,591	7,022,898	2,759,350	2
3		Plus: Road property leased from others				3
4	O	City and County of San Francisco (Formerly				4
5		Ocean Shore Railway) yard switching tracks		34		5
6	O	Union Pacific Railroad Co.-Tracks & facilities		333		6
7	O	The Ogden Union Railway and Depot Co.-				7
8		Yard switching tracks		14		8
9	O	Medford Corp., Medford, Oregon-Way				9
10		switching tracks		40		10
11	O	Nueces County Navigation District No. 1				11
12		Terminal properties, Corpus Christi, Texas		581		12
13	O	Missouri Pacific Railroad Company		184	33	13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	10,591	7,024,084	2,759,383	31

**352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE**  
**(By Property Accounts)**  
**(Dollars in thousands)**

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.
2. The amounts for respondent and for each group or class of companies and properties on line 44 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.
3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.
4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)	Line No.
1		(2) Land for transportation purposes	110,586			14	1
2		(3) Grading	351,199			189	2
3		(4) Other right-of-way expenditures	5,211				3
4		(5) Tunnels and subways	43,071				4
5		(6) Bridges, trestles, and culverts	224,869			32	5
6		(7) Elevated structures					6
7		(8) Ties	1,215,396			102	7
8		(9) Rail and other track material	2,072,263			325	8
9		(11) Ballast	573,375			60	9
10		(13) Fences, snow sheds, and signs	10,035			1	10
11		(16) Station and office buildings	78,857			19	11
12		(17) Roadway buildings	6,280				12
13		(18) Water stations	2,526				13
14		(19) Fuel stations	6,437				14
15		(20) Shops and enginehouses	90,537				15
16		(22) Storage warehouses	3				16
17		(23) Wharves and docks	28				17
18		(24) Coal and ore wharves					18
19		(25) TOFC/COFC terminals	93,510				19
20		(26) Communication systems	94,915				20
21		(27) Signals and interlockers	241,865			78	21
22		(29) Power plants	143				22
23		(31) Power-transmission systems	7,641				23
24		(35) Miscellaneous structures	1,393				24
25		(37) Roadway machines	67,115				25
26		(39) Public improvements - Construction	75,058			15	26
27		(44) Shop machinery	36,457				27
28		(45) Power-plant machinery	1,813				28
29		Leased property capitalized rentals (explain)				347	29
30		Other (specify and explain)					30
31		TOTAL ROAD	5,410,583			1,182	31
32		(52) Locomotives	883,072				32
33		(53) Freight-train cars	655,277				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment					35
36		(56) Floating equipment					36
37		(57) Work equipment	20,594				37
38		(58) Miscellaneous equipment	15,081				38
39		(59) Computer systems and word processing equipment	10,149				39
40		TOTAL EQUIPMENT	1,584,173				40
41		(76) Interest during construction				4	41
42		(80) Other elements of investment					42
43		(90) Construction in progress	28,142				43
44		GRAND TOTAL	7,022,898			1,186	44

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## CROSS-CHECKS

## Schedule 410

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

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

## Schedule 210

## Schedule 412

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

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

## Schedule 414

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

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

## Schedule 415

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

= Lines 5, 38, column (f)  
 = Lines 24, 39, column (f)  
 = Lines 32, 35, 36, 37, 40, 41, column (f)

And  
 Schedule 414

Minus line 24, columns (b) thru (d) plus line 24,  
 columns (e) thru (g)

## Schedule 415

Line 213, column (f)  
 Line 232, column (f)  
 Line 317, column (f)

= Lines 5, 38, columns (c) and (d)  
 = Lines 24, 39, columns (c) and (d)  
 = Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)

Lines 202, 203, 216, column (f) (equal to or greater  
 than, but variance cannot exceed line 216, column (f))

Lines 5, 38, column (b)

Lines 221, 222, 235, column (f) (equal to or greater  
 than, but variance cannot exceed line 235, column (f))

Lines 24, 39, column (b)

Lines 302 thru 307 and 320, column (f) (equal to  
 or greater than, but variance cannot exceed  
 line 320, column (f))

Lines 32, 35, 36, 37, 40, 41, column (b)

## Schedule 417

Line 507, column (f)  
 Line 508, column (f)  
 Line 509, column (f)  
 Line 510, column (f)  
 Line 511, column (f)  
 Line 512, column (f)  
 Line 513, column (f)  
 Line 514, column (f)  
 Line 515, column (f)  
 Line 516, column (f)  
 Line 517, column (f)

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

## Schedule 450

Line 4 column b

## Schedule 210

= Line 47 column b

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

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

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
		<b>WAY AND STRUCTURES ADMINISTRATION</b>								
1		Track	4,175	439	894	1,360	6,868		6,868	1
2		Bridge and Building	2,330	164	236	3	2,733		2,733	2
3		Signal	4,144	140	124	6	4,414		4,414	3
4		Communication	2,887	41	295	1,232	4,455		4,455	4
5		Other	6,215	1,494	1,775	3,260	12,744		12,744	5
		<b>REPAIR AND MAINTENANCE</b>								
6		Roadway - Running	3,541	188	8,605	951	13,285		13,285	6
7		Roadway - Switching	330	18	735	83	1,166		1,166	7
8		Tunnels and Subways-Running	142	11	32	1	186		186	8
9		Tunnels and Subways-Switching	12	1	3	0	16		16	9
10		Bridges & Culverts-Running	5,607	732	901	1,238	8,478		8,478	10
11		Bridges & Culverts-Switching	499	70	75	111	755		755	11
12		Ties - Running	(3,430)	(1,347)	(29)	(1,201)	(6,007)		(6,007)	12
13		Ties - Switching	(451)	(169)	(4)	(169)	(793)		(793)	13
14		Rail & Other Tk Matl-Running	3,560	(576)	6,404	(467)	8,921		8,921	14
15		Rail & Other Tk Matl-Switching	270	(30)	478	(32)	686		686	15
16		Ballast - Running	(1,075)	(946)	(1,069)	(197)	(3,287)		(3,287)	16
17		Ballast - Switching	(72)	(62)	(70)	(12)	(216)		(216)	17
18		Rd Prop Damaged - Running	5,204	2,731	1,846	386	10,167		10,167	18
19		Rd Prop Damaged - Switching	452	231	156	33	872		872	19
20		Rd Prop Damaged - Other	425	222	150	17	814		814	20
21		Signals & Interlockers-Running	12,407	7,567	1,020	909	21,903		21,903	21
22		Signals & Interlockers-Switch.	147	650	85	82	964		964	22
23		Communications Systems	5,586	3,215	518	184	9,503		9,503	23
24		Power Systems	2,351	528	111	1	2,991		2,991	24
25		Highway Grade Crossings-Running	671	239	206	90	1,206		1,206	25
26		Highway Grade Crossings-Switch.	63	17	17	8	105		105	26
27		Station and Office Buildings	1,780	853	2,383	583	5,599		5,599	27
28		Shop Buildings - Locomotives	(3)	1	0	0	(2)		(2)	28
29		Shop Buildings - Freight Cars	(1)	0	0	0	(1)		(1)	29
30		Shop Buildings - Other Equip.	353	223	180	24	780		780	30

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries & wages (b)	Mtl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
		<b>REPAIR AND MAINTENANCE - (Cont'd)</b>								
101		Locomotive Svc Facilities	651	746	805	234	2,436		2,436	101
102		Misc Buildings & Structures	593	395	114	543	1,645		1,645	102
103		Coal Terminals	0	0	0	0	0		0	103
104		Ore Terminals	0	0	0	0	0		0	104
105		Other Marine Terminals	0	0	0	0	0		0	105
106		TOFC/COFC - Terminals	33	140	4,597	0	4,770		4,770	106
107		Motor Vehicle Ld & Distrib Fac	0	0	0	0	0		0	107
108		Fac for Other Specialized Svc	8	0	0	73	81		81	108
109		Roadway Machines	6,589	3,649	1,456	374	12,068		12,068	109
110		Small Tools and Supplies	27	15,557	3,759	171	19,514		19,514	110
111		Snow Removal	0	0	0	0	0		0	111
112		Fringe Benefits - Running	N/A	N/A	N/A	10,672	10,672		10,672	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	509	509		509	113
114		Fringe Benefits - Other	N/A	N/A	N/A	15,286	15,286		15,286	114
115		Casualties & Ins. - Running	N/A	N/A	N/A	14,283	14,283		14,283	115
116		Casualties & Ins. - Switching	N/A	N/A	N/A	4,796	4,796		4,796	116
117		Casualties & Ins. - Other	N/A	N/A	N/A	16,762	16,762		16,762	117
118	*	Lease Rentals-Dr. - Running	N/A	N/A	1	N/A	1		1	118
119	*	Lease Rentals-Dr. - Switching	N/A	N/A	0	N/A	0		0	119
120	*	Lease Rentals-Dr. - Other	N/A	N/A	21,557	N/A	21,557		21,557	120
121	*	Lease Rentals-(Cr.)-Running	N/A	N/A	0	N/A	0		0	121
122	*	Lease Rentals-(Cr.)-Switching	N/A	N/A	(1)	N/A	(1)		(1)	122
123	*	Lease Rentals-(Cr.)-Other	N/A	N/A	0	N/A	0		0	123
124		Jt Fac Rent-Dr. - Running	N/A	N/A	6,576	N/A	6,576		6,576	124
125		Jt Fac Rent-Dr. - Switching	N/A	N/A	621	N/A	621		621	125
126		Jt Fac Rent-Dr. - Other	N/A	N/A	11	N/A	11		11	126
127		Jt Fac Rent-(Cr.)-Running	N/A	N/A	(13,833)	N/A	(13,833)		(13,833)	127
128		Jt Fac Rent-(Cr.)-Switching	N/A	N/A	(2,254)	N/A	(2,254)		(2,254)	128
129		Jt Fac Rent-(Cr.)-Other	N/A	N/A	(87)	N/A	(87)		(87)	129
130	*	Other Rents-Debit - Running	N/A	N/A	0	N/A	0		0	130
131	*	Other Rents-Debit - Switching	N/A	N/A	0	N/A	0		0	131
132	*	Other Rents-Debit - Other	N/A	N/A	97	N/A	97		97	132
133	*	Other Rents-(Credit)-Running	N/A	N/A	0	N/A	0		0	133

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Cont'd								
134	*	Other Rents-(Credit)-Switching	N/A	N/A	0	N/A	0		0	134
135	*	Other Rents-(Credit)-Other	N/A	N/A	0	N/A	0		0	135
136	*	Depreciation - Running	N/A	N/A	N/A	129,610	129,610		129,610	136
137	*	Depreciation - Switching	N/A	N/A	N/A	12,457	12,457		12,457	137
138	*	Depreciation - Other	N/A	N/A	N/A	13,274	13,274		13,274	138
139		Jt Facility-Debit - Running	N/A	N/A	39,447	N/A	39,447		39,447	139
140		Jt Facility-Debit - Switching	N/A	N/A	544	N/A	544		544	140
141		Jt Facility-Debit - Other	N/A	N/A	204	N/A	204		204	141
142		Jt Facility-(Credit)-Running	N/A	N/A	(20,223)	N/A	(20,223)		(20,223)	142
143		Jt Facility-(Credit)-Switching	N/A	N/A	(698)	N/A	(698)		(698)	143
144		Jt Facility-(Credit)-Other	N/A	N/A	10	N/A	10		10	144
145		Dismantl.Retired Rd Prop-Run.	0	0	0	0	0		0	145
146		Dismantl.Retired Rd Prop-Switch	0	0	0	0	0		0	146
147		Dismantl.Retired Rd Prop-Other	0	0	0	0	0		0	147
148		Other - Running	75	413	36	72	596		596	148
149		Other - Switching	6	35	5	7	53		53	149
150		Other - Other	128	(981)	261	228	(364)		(364)	150
151		TOTAL WAY AND STRUCTURE	66,229	36,599	69,062	227,835	399,725		399,725	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration	8,887	606	725	1,754	11,972		11,972	201
202	*	Repair and Maintenance	32,972	63,356	27,387	(95)	123,620		123,620	202
203	*	Machinery Repair	1	118	0	0	119		119	203
204		Equipment Damaged	13	0	0	0	13		13	204
205		Fringe Benefits	N/A	N/A	N/A	16,956	16,956		16,956	205
206		Other Casualties & Insurance	N/A	N/A	N/A	9,644	9,644		9,644	206
207	*	Lease Rentals - Debit	N/A	N/A	58,682	N/A	58,682		58,682	207
208	*	Lease Rentals - (Credit)	N/A	N/A	(8,923)	N/A	(8,923)		(8,923)	208
209		Joint Facility Rent - Debit	N/A	N/A	15	N/A	15		15	209
210		Joint Facility Rent - (Credit)	N/A	N/A	(12)	N/A	(12)		(12)	210
211	*	Other Rents - Debit	N/A	N/A	1	N/A	1		1	211
212	*	Other Rents - (Credit)	N/A	N/A	(75)	N/A	(75)		(75)	212
213	*	Depreciation	N/A	N/A	N/A	41,125	41,125		41,125	213
214		Joint Facility - Debit	N/A	N/A	500	N/A	500		500	214
215		Joint Facility - (Credit)	N/A	N/A	(291)	N/A	(291)		(291)	215
216	*	Repairs Bill.to Others-(Credit)	N/A	N/A	0	N/A	0		0	216



**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries & wages (b)	Matt,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
217		LOCOMOTIVES - Cont'd								
		Dismantling Retired Property	0	0	0	0	0		0	217
218		Other	542	3	1,446	0	1,991		1,991	218
219		TOTAL LOCOMOTIVES	42,415	64,083	79,455	69,384	255,337		255,337	219
220		FREIGHT CARS								
		Administration	3,913	1,102	1,907	2,223	9,145		9,145	220
221	*	Repair and Maintenance	22,822	29,389	31,649	0	83,860		83,860	221
222	*	Machinery Repair	145	249	98	0	492		492	222
223		Equipment Damaged	196	10	7,341	0	7,547		7,547	223
224		Fringe Benefits	N/A	N/A	N/A	11,209	11,209		11,209	224
225		Other Casualties & Insurance	N/A	N/A	N/A	11,373	11,373		11,373	225
226	*	Lease Rentals - Debit	N/A	N/A	54,275	N/A	54,275		54,275	226
227	*	Lease Rental - (Credit)	N/A	N/A	(6,842)	N/A	(6,842)		(6,842)	227
228		Joint Facility Rent - Debit	N/A	N/A	417	N/A	417		417	228
229		Joint Facility Rent - (Credit)	N/A	N/A	(30)	N/A	(30)		(30)	229
230	*	Other Rents - Debit	N/A	N/A	265,897	N/A	265,897		265,897	230
231	*	Other Rents - (Credit)	N/A	N/A	(91,967)	N/A	(91,967)		(91,967)	231
232	*	Depreciation	N/A	N/A	N/A	24,655	24,655		24,655	232
233		Joint Facility - Debit	N/A	N/A	797	N/A	797		797	233
234		Joint Facility - (Credit)	N/A	N/A	(95)	N/A	(95)		(95)	234
235	*	Repairs Billed to Others-(Credit)	N/A	N/A	(35,269)	N/A	(35,269)		(35,269)	235
236		Dismantling Retired Property	0	0	0	0	0		0	236
237		Other	1,000	0	78	104	1,182		1,182	237
238		TOTAL FREIGHT CARS	28,076	30,750	228,256	49,564	336,646		336,646	238
301		OTHER EQUIPMENT								
		Administration	1,837	133	3,308	2,005	7,283		7,283	301
302	*	Repair and Maintenance								
		Trucks, Trlrs. & Cont.-Rev Svc	483	893	4,813	3	6,192		6,192	302
303	*	Floating Equip.-Revenue Service	0	0	0	0	0		0	303
304	*	Psgr & Other Revenue Equip.	369	(1)	0	0	368		368	304
305	*	Computers & Data Proc Systems	0	0	12,108	0	12,108		12,108	305
306	*	Machinery	1,277	549	40	0	1,866		1,866	306
307	*	Work & Other Non-Rev Equip.	620	613	520	169	1,922		1,922	307
308		Equipment Damaged	1	1	0	0	2		2	308
309		Fringe Benefits	N/A	N/A	N/A	1,840	1,840		1,840	309
310		Other Casualties & Insurance	N/A	N/A	N/A	5,484	5,484		5,484	310
311	*	Lease Rentals - Debit	N/A	N/A	23,962	0	23,962		23,962	311
312	*	Lease Rentals - (Credit)	N/A	N/A	(292)	0	(292)		(292)	312

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight				Passenger	Total	Line No.
			Salaries & wages (b)	Matt,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)			
						Total freight expense (f)		(h)	
313		OTHER EQUIPMENT-Cont'd Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	0	313
314		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	314
315	*	Other Rents - Debit	N/A	N/A	45,268	N/A	45,268	45,268	315
316	*	Other Rents - (Credit)	N/A	N/A	(4,643)	N/A	(4,643)	(4,643)	316
317	*	Depreciation	N/A	N/A	N/A	2,713	2,713	2,713	317
318		Joint Facility - Debit	N/A	N/A	102	N/A	102	102	318
319		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	319
320	*	Repairs Billed to Others-(Credit)	N/A	N/A	179	N/A	179	179	320
321		Demantling Retired Property	0	0	0	0	0	0	321
322		Other	0	0	133	6	139	139	322
323		TOTAL OTHER EQUIPMENT	4,587	2,188	85,498	12,220	104,493	104,493	323
324		TOTAL EQUIPMENT	75,078	97,021	393,209	131,168	696,476	696,476	324
<b>TRANSPORTATION: TRAIN OPERATIONS</b>									
401		Administration	13,635	1,138	5,114	1,374	21,261	21,261	401
402		Engine Crews	101,685	232	2,128	702	104,747	104,747	402
403		Train Crews	139,832	321	579	4,688	145,420	145,420	403
404		Dispatching Trains	14,078	4	0	0	14,082	14,082	404
405		Operating Signals & Interlockers	2,533	4	161	0	2,698	2,698	405
406		Operating Drawbridges	272	0	0	0	272	272	406
407		Highway Crossing Protection	0	0	78	0	78	78	407
408		Train Inspection & Lubrication	20,657	3,098	1,915	1	25,671	25,671	408
409		Locomotive Fuel	0	202,077	0	0	202,077	202,077	409
410		Elect Power Pur/Prod-Mot.Power	0	0	0	0	0	0	410
411		Servicing Locomotives	29,919	4,541	123	0	34,583	34,583	411
412		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0	0	412
413		Clearing Wrecks	931	123	4,278	0	5,332	5,332	413
414		Fringe Benefits	N/A	N/A	N/A	129,220	129,220	129,220	414
415		Other Casualties and Insurance	N/A	N/A	N/A	42,468	42,468	42,468	415
416		Joint Facility - Debit	N/A	N/A	8,329	N/A	8,329	8,329	416
417		Joint Facility - (Credit)	N/A	N/A	(1,505)	N/A	(1,505)	(1,505)	417
418		Other	(233)	614	11,161	6,151	17,693	17,693	418
419		TOTAL TRAIN OPERATIONS	323,309	212,152	32,361	184,604	752,426	752,426	419
<b>YARD OPERATIONS</b>									
420		Administration	4,378	171	77	112	4,738	4,738	420
421		Switch Crews	70,592	501	173	0	71,266	71,266	421

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No.	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries & wages (b)	Matl,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
		<b>YARD OPERATIONS - Continued</b>								
422		Controlling Operations	17,861	1,246	4,727	70	23,904		23,904	422
423		Yard and Terminal Clerical	20,392	882	39	277	21,590		21,590	423
424		Oper Switch.,signal,Retar.& Humps	1,823	0	0	0	1,823		1,823	424
425		Locomotive Fuel	0	5,855	0	0	5,855		5,855	425
426		Elect Power Pur/Prod-Mot.Power	0	0	0	0	0		0	426
427		Servicing Locomotives	1,181	100	0	0	1,281		1,281	427
428		Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0		0	428
429		Clearing Wrecks	0	21	4,098	3	4,122		4,122	429
430		Fringe Benefits	N/A	N/A	N/A	46,451	46,451		46,451	430
431		Other Casualties and Insurance	N/A	N/A	N/A	20,208	20,208		20,208	431
432		Joint Facility - Debit	N/A	N/A	11,771	N/A	11,771		11,771	432
433		Joint Facility - (Credit)	N/A	N/A	(1,508)	N/A	(1,508)		(1,508)	433
434		Other	39	168	1,986	1,425	3,618		3,618	434
435		<b>TOTAL YARD OPERATIONS</b>	<b>116,266</b>	<b>8,944</b>	<b>21,363</b>	<b>68,546</b>	<b>215,119</b>		<b>215,119</b>	<b>435</b>
		<b>TRAIN AND YARD OPERATIONS - COMMON</b>								
501		Cleaning Car Interiors	(146)	1	(746)	0	(891)		(891)	501
502		Adjusting and Transfer Loads	187	0	162	0	349		349	502
503		Car Loading Devices&Grain Doors	0	25	78	0	103		103	503
504		Frt Lost or Damaged-all other	N/A	N/A	N/A	15,109	15,109		15,109	504
505		Fringe Benefits	N/A	N/A	N/A	28	28		28	505
506		<b>TOTAL TRAIN &amp; YD OP COMM</b>	<b>41</b>	<b>26</b>	<b>(506)</b>	<b>15,137</b>	<b>14,698</b>		<b>14,698</b>	<b>506</b>
		<b>SPECIALIZED SERVICE OPERATIONS</b>								
507	*	Administration	1,355	656	6,258	723	8,992		8,992	507
508	*	PU&D and Marine Line Haul	0	0	307	0	307		307	508
509	*	Load & Unload & Local Marine	149	14	24,402	0	24,565		24,565	509
510	*	Protective Services	137	0	6,339	0	6,476		6,476	510
511	*	Frt Lost/Damaged-Solely Related	N/A	N/A	N/A	0	0		0	511
512	*	Fringe Benefits	N/A	N/A	N/A	651	651		651	512
513	*	Casualties and Insurance	N/A	N/A	N/A	1,499	1,499		1,499	513
514	*	Joint Facility - Debit	N/A	N/A	248	N/A	248		248	514
515	*	Joint Facility - (Credit)	N/A	N/A	(85)	N/A	(85)		(85)	515
516	*	Other	0	23	99	6	128		128	516
517	*	<b>TOTAL SPEC. SVC. OPER.</b>	<b>1,641</b>	<b>693</b>	<b>37,568</b>	<b>2,879</b>	<b>42,781</b>		<b>42,781</b>	<b>517</b>

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

Line No	Cross Ck	Name of railway operating expense account (a)	Freight					Passenger	Total	Line No.
			Salaries & wages (b)	Mall,tools supplies, fuels & lubricants (c)	Purchased Services (d)	General (e)	Total freight expense (f)			
518		ADMIN SUPPORT OPERATIONS Administration	3,945	2,256	3,113	2,599	11,913		11,913	518
519		Employee Perform Clerical&Acctg	37,493	488	398	318	38,697		38,697	519
520		Communication Systems Operation	197	83	2,177	158	2,615		2,615	520
521		Loss & Damage Claims Processing	878	13	2	49	942		942	521
522		Fringe Benefits	N/A	N/A	N/A	16,956	16,956		16,956	522
523		Casualties and Insurance	N/A	N/A	N/A	11,020	11,020		11,020	523
524		Joint Facility - Debit	N/A	N/A	0	N/A	0		0	524
525		Joint Facility - (Credit)	N/A	N/A	0	N/A	0		0	525
526		Other	(117)	163	7,051	4,928	12,025		12,025	526
527		TOTAL ADMIN SUPPORT OPER	42,396	3,003	12,741	36,028	94,168		94,168	527
528		TOTAL TRANSPORTATION	483,653	224,818	103,527	307,194	1,119,192		1,119,192	528
601		GENERAL AND ADMINISTRATIVE Officers-Gen'l Administration	3,622	298	4,131	2,708	10,759		10,759	601
602		Accounting,Auditing and Finance	22,300	2,215	3,635	1,302	29,452		29,452	602
603		Mgt Services & Data Processing	17,272	(569)	1,722	1,224	19,649		19,649	603
604		Marketing	15,202	1,152	(859)	1,943	17,438		17,438	604
605		Sales	11,792	733	(822)	2,715	14,418		14,418	605
606		Industrial Development	2,674	366	2,077	413	5,530		5,530	606
607		Personnel and Labor Relations	4,220	727	973	2,832	8,752		8,752	607
608		Legal and Secretarial	6,224	342	19,452	1,573	27,591		27,591	608
609		Public Relations & Advertising	4	0	931	349	1,284		1,284	609
610		Research and Development	0	0	0	0	0		0	610
611		Fringe Benefits	N/A	N/A	N/A	33,289	33,289		33,289	611
612		Casualties and Insurance	N/A	N/A	N/A	3,704	3,704		3,704	612
613		Writedown of Uncollect. Accts	N/A	N/A	N/A	0	0		0	613
614		Property Taxes	N/A	N/A	N/A	2,213	2,213		2,213	614
615		Other Taxes Except Income & PR	N/A	N/A	N/A	39,703	39,703		39,703	615
616		Joint Facility - Debit	N/A	N/A	919	N/A	919		919	616
617		Joint Facility - (Credit)	N/A	N/A	(72)	N/A	(72)		(72)	617
618		Other	31	0	749	7,530	8,310		8,310	618
619		TOTAL GENERAL AND ADMIN.	83,341	5,264	32,836	101,498	222,939		222,939	619
620	*	TOTAL CARRIER OPER EXP.	708,301	363,702	598,634	767,695	2,438,332		2,438,332	620

**412. WAY AND STRUCTURES**  
(Dollars in Thousands)

1. Report *freight* expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 136, 137 and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance to the net amount reported in schedule 410, column (f), lines 118 through 123, plus lines 130 through 135.
- If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases for all categories of depreciable leased property. Use schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item: the net adjustment on line 29 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1 through 27.
6. Line 11, account 16, should not include computer and data processing equipment reported on line 37 of schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	2,086		(851)	2
3		4	Other right-of-way expenditures	67		(12)	3
4		5	Tunnels and subways	390		11	4
5		6	Bridges, trestles and culverts	1,414		(1,423)	5
6		7	Elevated structures				6
7		8	Ties	45,570	(1)		7
8		9	Rail and other track material	73,350	(2)		8
9		11	Ballast	12,856	(1)		9
10		13	Fences, snowsheds and signs	19		(281)	10
11		16	Station and office buildings	1,823	10,721	35	11
12		17	Roadway buildings	227		37	12
13		18	Water stations	95		15	13
14		19	Fuel stations	194		(19)	14
15		20	Shops and enginehouses	1,702		200	15
16		22	Storage warehouses				16
17		23	Wharves and docks	2		1	17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	3,783	12,745	(40)	19
20		26	Communications systems	1,933		(409)	20
21		27	Signals and interlockers	5,784		(494)	21
22		29	Power plants	1		(2)	22
23		31	Power transmission systems	182		6	23
24		35	Miscellaneous structures	11		(20)	24
25		37	Roadway machines	2,999	(1,808)	(39)	25
26		39	Public improvements: construction	803		(312)	26
27		45	Power plant machines	50			27
28		--	Other lease/rentals	N/A		N/A	28
29		--	TOTAL	155,341	21,654	(3,597)	29

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

(Dollars in Thousands)

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

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

Line No.	Cross Check	Type of Equipment  (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
		CAR TYPES							
1		Box-Plain 40 Foot					6	8	1
2		Box-Plain 50 Foot and Longer		2,207	6,097	9,163	4,436	16,031	2
3		Box-Equipped		3,938	13,296	1	10,002	25,031	3
4		Gondola-Plain		343	1,546	1,224	4,872	10,079	4
5		Gondola-Equipped		234	1,082	1	1,973	5,695	5
6		Hopper-Covered		1,420	4,133	19,111	6,025	16,129	6
7		Hopper-Open Top-General Service		124	1,140	92	3,136	5,034	7
8		Hopper-Open Top-Special Service				35	24	115	8
9		Refrigerator-Mechanical		1,168	1,963	19	1,655	2,381	9
10		Refrigerator-Non-Mechanical		2,519	6,240	66	2,095	6,718	10
11		Flat TOFC/COFC		1,678	11,096	48,512	3,179	9,900	11
12		Flat Multi-Level		5,412	10,294	10,270	355	858	12
13		Flat-General Service		118	285	1	99	159	13
14		Flat-Other		696	2,987	5,285	1,045	4,516	14
15		Tank-Under 22,000 Gallons			25	10,261			15
16		Tank-22,000 Gallons and Over			36	12,164			16
17		All Other Freight Cars				150	50	129	17
18		Auto Racks			11,890			7,807	18
19		TOTAL FREIGHT TRAIN CARS		19,857	72,110	116,355	38,952	110,590	19
		OTHER FREIGHT-CARRYING EQUIPMENT							
20		Refrigerated Trailers							20
21		Other Trailers			4,653	14,963		9,885	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			4,653	14,963		9,885	24
25		GRAND TOTAL (LINES 19 AND 24)		19,857	76,763	131,318	38,952	120,475	25

**NOTES AND REMARKS**

**GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415**

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchased services and general).
3. Report in column (b) net repair expense excluding the cost to repair damaged equipment.

Schedule 415, column (b), will balance to Schedule 410, column (f), as follows:

- (a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). Do not report in schedule schedule 415, Equipment Damaged from Schedule 410, line 204.
- (b) Freight Cars, line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 223.
- (c) Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), plus Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307, inclusive, plus line 320 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 308.

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

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

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

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

- (a) Locomotives, line 5 plus 38 compared to Schedule 410, line 213.
  - (b) Freight Cars, line 24 plus line 39 compared to schedule 410, line 232.
  - (c) Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 43 shall equal the equipment amortization adjustment applicable to equipment used in freight service included in line 39, column (c), of Schedule 335.
  6. Lease/Rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:
    - (a) Locomotives, line 5 plus 38 compared with Schedule 410, lines 207, 208, 211 and 212.
    - (b) Freight Cars, line 24 plus 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231, are reported in Schedule 414 and are not to be included in Schedule 415).
    - (c) Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41, will balance to Schedule 410, lines 311, 312, 315 and 316, except for the interchange rental on trailers and containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing Lease/Rentals Other Equipment to Schedule 410. Do not report in Schedule 415 the Trailer and Container rentals reported in Schedule 414.
  7. Investment base by types of equipment shall be reported in columns (g) and (h) and should not include the cost of Equipment Used But Not Owned when the rents therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00, and 36-23-00.

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

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

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



**415. SUPPORTING SCHEDULE - EQUIPMENT**  
(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
		<b>LOCOMOTIVES</b>					
1		Diesel Locomotive-Yard	9,296	1,963		(491)	1
2		Diesel Locomotive-Road	114,324	38,635	54	(1,060)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	<b>TOTAL</b>	<b>123,620</b>	<b>40,598</b>	<b>54</b>	<b>(1,551)</b>	<b>5</b>
		<b>FREIGHT TRAIN CARS</b>					
6		Box-Plain 40 Foot					6
7		Box-Plain 50 Foot and Longer	2,896	(886)		(3,994)	7
8		Box-Equipped	7,748	8,061	525	2,607	8
9		Gondola-Plain	934	735		(270)	9
10		Gondola-Equipped	871	901		188	10
11		Hopper-Covered	5,791	2,489	296	(201)	11
12		Hopper-Open Top-General Service	1,847	1,262		(227)	12
13		Hopper-Open Top-Special Service	533	114		18	13
14		Refrigerator-Mechanical	233	413		(758)	14
15		Refrigerator-Nonmechanical	9,735	1,938	25	(569)	15
16		Flat TOFC/COFC	2,634	351		103	16
17		Flat Multi-level	1,623	2,320		(267)	17
18		Flat-General Service	744	(4)		(99)	18
19		Flat-Other	6,586	1,752		(9)	19
20		All Other Freight Cars	50	21		(26)	20
21		Cabooses	47	560		143	21
22		Auto Racks	6,319	3,327	92		22
23		Miscellaneous Accessories					23
24	*	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>48,591</b>	<b>23,354</b>	<b>938</b>	<b>(3,361)</b>	<b>24</b>
		<b>OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT</b>					
25		Refrigerated Trailers					25
26		Other Trailers	6,192				26
27		Refrigerated Containers					27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>6,192</b>				<b>32</b>
		<b>FLOATING EQUIPMENT-REVENUE SERVICE</b>					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	<b>TOTAL FLOATING EQUIPMENT</b>					<b>35</b>
		<b>OTHER EQUIPMENT</b>					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	368				36
37	*	Computer systems and word processing equip.	12,108	698			37
38	*	Machinery-Locomotives <sup>1</sup>	119	473		91	38
39	*	Machinery-Freight Cars <sup>2</sup>	492	363		74	39
40	*	Machinery-Other Equipments <sup>3</sup>	2,045	21		5	40
41	*	Work and Other Non-revenue Equipment	1,922	1,994			41
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>17,054</b>	<b>3,549</b>		<b>170</b>	<b>42</b>
43		<b>TOTAL ALL EQUIPMENT (FREIGHT PORTION)</b>	<b>195,457</b>	<b>67,501</b>	<b>992</b>	<b>(4,742)</b>	<b>43</b>

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

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

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

**415. SUPPORTING SCHEDULE - EQUIPMENT - Continued**  
(Dollars in Thousands)

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1		1,646	62,649		43,888		1
2		48,039	801,219	13,810	320,018	54	2
3							3
4							4
5		49,685	863,868	13,810	363,906	54	5
6							6
7		4,099	23,617		83,866		7
8		9,215	169,650	27,285	45,155	524	8
9		4,177	24,014		14,480		9
10		2,247	24,451		9,094		10
11		5,019	68,334	15,403	34,749	296	11
12		3,505	36,222		19,740		12
13		967	3,215		2,672		13
14		2,837	24,297		28,997		14
15		2,884	58,621	1,320	33,940	25	15
16		4,772	5,000		2,942		16
17		2,339	53,657		37,062		17
18		976	3,684		973		18
19		3,948	56,385		29,261		19
20			1,403		871		20
21		106	8,424		3,452		21
22		342	49,374	920	21,390	407	22
23							23
24		47,433	610,348	44,928	368,644	1,252	24
25							25
26		4,603					26
27		3					27
28		3,576					28
29							29
30		2,260					30
31							31
32		10,442					32
33							33
34							34
35							35
36							36
37		21,802	10,149		4,664		37
38			19,872		5,414		38
39			15,613		4,120		39
40			968		238		40
41		11,856	35,675		33,247		41
42		33,658	82,277		47,683		42
43		141,218	1,556,493	58,738	780,233	1,306	43

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

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

**416. SUPPORTING SCHEDULE - ROAD**  
(Dollars in thousands)

Line No.	Density category (Class) (a)	Account No. (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		
			Inv. Base (c)	Accum. depr. (d)	Depr. rate % (e)	Inv. Base (f)	Accum. depr. (g)	Depr. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)	Accum. Depr. & Amort. (m)	Line No.
1	I	3	125,428	31,296	0.85							125,428	31,296	1
2		8	553,779	197,581	3.48							553,779	197,581	2
3		9	949,622	345,218	3.65							949,622	345,218	3
4		11	245,021	73,811	2.46							245,021	73,811	4
5	SUB-TOTAL		1,873,850	647,906			Included in Owned and Used			None		1,873,850	647,906	5
6	II	3	104,933	31,838	0.85							104,933	31,838	6
7		8	420,045	145,811	3.64							420,045	145,811	7
8		9	791,920	247,717	3.50							791,920	247,717	8
9		11	240,824	37,839	2.20							240,824	37,839	9
10	SUB-TOTAL		1,557,722	463,205								1,557,722	463,205	10
11	III	3	1,653	N/A	N/A			N/A		N/A	N/A	1,653	N/A	11
12		8	9,871	N/A	N/A			N/A		N/A	N/A	9,871	N/A	12
13		9	24,705	N/A	N/A			N/A		N/A	N/A	24,705	N/A	13
14		11	6,362	N/A	N/A			N/A		N/A	N/A	6,362	N/A	14
15	SUB-TOTAL		42,591	N/A	N/A			N/A		N/A	N/A	42,591	N/A	15
16	IV	3	112,831	36,205	0.85							112,831	36,205	16
17		8	222,194	143,372	4.47							222,194	143,372	17
18		9	286,107	142,532	3.37							286,107	142,532	18
19		11	77,118	20,250	2.17							77,118	20,250	19
20	SUB-TOTAL		698,250	342,359								698,250	342,359	20
21	V	3	6,354	1,863	0.85							6,354	1,863	21
22		8	9,507	7,228	3.54							9,507	7,228	22
23		9	19,909	12,313	3.21							19,909	12,313	23
24		11	4,050	1,365	1.52							4,050	1,365	24
25	SUB-TOTAL		39,820	22,769								39,820	22,769	25
26	GRAND TOTAL		4,212,233	1,476,239	N/A			N/A				4,212,233	1,476,239	26

(1) Columns (c) + (f) + (i) = Column (l).

Columns (d) + (g) + (k) = Column (m).

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

**NOTES AND REMARKS**

**417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION**  
(Dollars in Thousands)

1. Report freight expenses only.

2. Report in lines 1, 2, 3, 4 and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.

3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410. Railway Operating Expenses.

4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.

5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.

6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.

7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (b), relate to refrigerator cars only.

8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, grain elevator terminal operations and livestock feeding operations only.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	8,992								8,992	1
2	*	Pick up and delivery, marine line haul	307						N/A		307	2
3	*	Loading and unloading and local marine	22,215					2,350	N/A		24,565	3
4	*	Protective services, total debit and credits							6,476		6,476	4
5	*	Freight lost or damaged - solely related										5
6	*	Fringe benefits	651								651	6
7	*	Casualty and insurance	1,499								1,499	7
8	*	Joint facility - Debit	248								248	8
9	*	Joint facility - Credit	(85)								(85)	9
10	*	Other	128								128	10
11	*	TOTAL	33,955					2,350	6,476		42,781	11

**Instruction:**

**Column**

**(b) = the total investment in that primary account.**

(c) = the investment in capital leases at the end of the year.

**(d) = the current year amortization.**

(e) = the accumulated amortization relating to the leased properties.

## (Dollars in thousands)

[illegible]

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

**A. Railway Taxes**

Line No.	Cross Check	Kind of Tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes #	27,432	1
2		U.S. Government Taxes Income Taxes: Normal Tax & Surtax	(1,224)	2
3		Excess Profits		3
4	*	Total - Income Taxes (L. 2+3)	(1,224)	4
5		Railroad Retirement	145,018	5
6		Hospital Insurance	12,613	6
7		Supplemental Annuities	12,468	7
8		Unemployment Insurance	4,439	8
9		All Other United States Taxes	12,473	9
10		Total - U.S. Government Taxes	185,787	10
11		Total Railway Taxes	213,219	11

# Includes (\$2,011) current state income tax, Account 556.

Note: Payroll taxes are net of capitalized taxes.

**B. Adjustments to Federal Income Taxes**

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

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

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

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

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

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

(B) (A)

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21. #	1,118,909	23,148	30,859	1,172,916	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.					4
5	Other (Specify) Less than \$100,000	535		13	548	5
6	Economic performance	(6,932)	(270)	(191)	(7,393)	6
7	Federal tax credit (on deferred state)	(50,005)	5,956	(3,990)	(48,039)	7
8	Personal injury reserve	(95,959)	(704)	(2,646)	(99,309)	8
9	Allocated to or from affiliates	72,065	41,309	(15,406)	97,968	9
10	Payroll tax accrual	(5,545)	350	(153)	(5,348)	10
11	Loss damage, overchg. & vol. rate reserves	(21,749)	3,966	(600)	(18,383)	11
12	Net operating loss carryover	(394,366)	(80,312)	(11,446)	(486,124)	12
13	Rio Grande Receivable	(23,547)	(7,503)	(894)	(31,944)	13
14	State tax reserve	(340)			(340)	14
15	Post Retirement Benefit (FASB 106)		(52,824)	(6)	(52,830)	15
16	See detail on page 64.	344,594	(32,224)	4,358	316,728	16
17						17
18	Investment tax credit*					18
19	TOTALS	937,660	@ (99,108)	(102)	838,450	19

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

## \*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \_\_\_\_\_ \$ None
- If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ N/A
- (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purpose \_\_\_\_\_ \$ N/A
- (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ N/A
- (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ N/A
- (5) total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ N/A
2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \_\_\_\_\_ \$ 1,389,000

Detail of Line 16, Schedule 450, Page 63:

Particulars (a)	(B)		(A)	
	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)
Adjust property tax-lien year	8,508	2,460	235	11,203
Deferred state tax	158,188	(17,018)		141,170
Installment sales	26,594		733	27,327
California state tax adjustment	(1,683)	2		(1,681)
Restructuring reserve	(90,816)	16,932	(2,505)	(76,389)
Vacation pay accrual	4,696	2,053	130	6,879
Contested property tax	(10,079)	(991)	(278)	(11,348)
Force reduction reserve	(3,782)	3,547	(104)	(339)
Pension accrual	(10,745)	(2,200)	(296)	(13,241)
Bad debt reserve	(7,479)	(279)	(206)	(7,964)
Deferred gain - land sales	246,176	(9,338)	6,789	243,627
Sales and use tax reserve	5,325	(315)	147	5,157
Correction account reserve	(10,552)	1,138	(291)	(9,705)
Switching reserve	162		4	166
Environmental tax	1,866			1,866
Sales/lease back	28,215	(28,215)		0
Total Line 16	344,594	(32,224)	4,358	316,728

(A) Computed under FASB 109 rules

(B) Miscellaneous refunds, reclass and allocation of 1% federal rate change (34% to 35%).

# Includes accelerated cost recovery system, Sec 168 IRS

@ Account 557 and deferred taxes on cumulative effect of change in accounting for Post Retirement Benefits Other Than Pensions (FASB 106).



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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	570	Extraordinary items (net)			1
2		Adoption of Statement of Financial Accounting			2
3		Standards No. 106, "Employers' Accounting for			3
4		Postretirement Benefits Other Than pensions".	150,497		4
5					5
6	616	Other debits to retained earnings			6
7		Advances to parent	30,074		7
8					8
9	519	Miscellaneous income			9
10		Gain on sale of properties not used in operation		24,499	10
11		Gain on sale of Southern Pacific Telecommunication			11
12		Co. preferred stocks		10,842	12
13		Gas and oil royalties		1,598	13
14					14
15	551	Miscellaneous income charges			15
16		Cost of account receivable financing	37,897		16
17		Write off of unamortized loan fee due to refinancing	12,306		17
18		Bank fees	4,450		18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

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

**501. GUARANTIES AND SURETYSHIPS**  
(Dollars in thousands)

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

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after the date of issue. Items of less than \$50,000 may be shown as one total..

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1					1
2	Terminal RR Assn. of St. Louis	Series C, 4% due 2019	973	Joint	2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

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

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

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

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

NONE

**NOTES AND REMARKS**

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

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

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

Line #	Account No.	Title	Source	Balance at Close of year
1	751	Loans and Notes Payable	Sch. 200, L. 30	
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	64,001
3	765 / 767	Funded Debt Unmatured	Sch. 200, L. 41	500,031
4	766	Equipment Obligations	Sch. 200, L. 42	323,904
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	55,702
6	768	Debt in Default	Sch. 200, L. 44	
7	769	Accounts Payable; Affiliated Companies	Sch. 200, L. 45	359
8	770.1 / 770.2	Unamortized Debt Premium	Sch. 200, L. 46	(581)
9		Total Debt	Sum L. 1-8	943,416
10		Debt Directly Related to Road Property	Note 1.	92,251
11		Debt Directly Related to Equipment	Note 1.	435,806
12		Total Debt Directly Related to Road and Equipment	Sum L. 10 and 11	528,057
13		Percent Directly Related to Road	L. 10 div. by L. 12 (Whole % + 2 decimals)	17.47%
14		Percent Directly Related to Equipment	L. 11 div. by L. 12 (Whole % + 2 decimals)	82.53%
15		Debt Not Directly Related to Road or Equipment	L. 9 - L. 12	415,359
16		Road Property Debt (Note 2)	(L. 13 x L. 15) + L. 10	164,814
17		Equipment Debt (Note 2)	(L. 14 x L. 15) + L. 11	778,602

**II. Interest Accrued During Year:**

Line #	Account No.	Title	Source	Balance at Close of year
18	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	100,309
19	546	Contingent Interest On Funded Debt	Sch. 210, L. 44	
20	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	
21		Total Interest (Note 3)	L. 18 + L. 19 - L. 20	100,309
22		Interest Directly Related to Road Property Debt	Note 4.	13,785
23		Interest Directly Related to Equipment Debt	Note 4.	42,630
24		Interest Not Directly Related to Road or Equipment Debt	L. 21 - (L. 22 + 23)	43,894
25		Interest on Road Property Debt (Note 5)	L. 22 + (L. 24 x L. 13)	21,453
26		Interest on Equipment Debt (Note 5)	L. 23 + (L. 24 x L. 14)	78,856
27		Embedded Rate of Debt Capital - Road Property	L. 25 div. by L. 16	13.02%
28		Embedded Rate of Debt Capital - Equipment	L. 26 div. by L. 17	10.13%

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

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

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

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

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

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

1. Furnish the information called for below between the respondent and the affiliated companies or persons affiliated with the respondent, including officers, directors, stockholders, owners, partners or their wives and other close relatives, or their agents. Examples of transactions are, but are not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers' salaries and other common costs between affiliated companies.

To be excluded are payments for the following types of services:

- (a) Lawful tariff charges for transportation services
- (b) Payments to or from other carriers for interline services and interchange of equipment
- (c) Payment to or from other carriers which may reasonably be regarded as ordinarily connected with routine operation or maintenance, but any special or unusual transactions should be reported.
- (d) Payments to public utility companies for rates or charges fixed in conformity with government authority.

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$50,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges. If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$50,000 or more for the year, reference to this fact should be made and the detail as to the allocation of charges should be stated. For those affiliates providing services to the respondent, also enter in column (a) the percent of affiliate's gross income derived from transactions with respondent.

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in Annual Report Form R-1, and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

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

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

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

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

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

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Amount of transactions (d)	Amount due from or to related parties (e)	Line No.
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9	THIS SCHEDULE LEFT INTENTIONALLY BLANK						9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

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

Line No.	Name of company or related party with percent of gross income	%	Nature of relationship	Description of transactions	Amount of transactions	Amount due from or to related parties	Line No.
	(a)		(b)	(c)	(d)	(e)	
1	Anschutz Corp		Common	Allocation of risk insurance	916	R	1
2	Anschutz Corp		Common	Administrative services	74	R	2
3	Anschutz Corp		Common	Admin services for mineral interest	350	P	3
4	Anschutz Corp		Common	Admin services and company use of rail cars and aircraft	627	P	4
5	Anschutz Corp		Common	Property rental	243	P	5
6	Anschutz Mktng & Transp. Co.		Common	Admin services for fuel purchased	778	P	6
7	Anschutz Mktng & Transp. Co.		Common	Allocation of fuel purchase savings	2,158	P	7
8	Anschutz Mktng & Transp. Co.		Common	Reimbursement of fuel purchased	6,920	P	8
9	Denver Rio Grande Western Ry		Common	Marketing, legal & admin svc	16,443	R	9
10	Denver Rio Grande Western Ry		Common	Material transferred	7,176	R	10
11	Denver Rio Grande Western Ry		Common	Fuel reimbursements	3,213	R	11
12	Denver Rio Grande Western Ry		Common	Allocation of fuel purchase savings	775	R	12
13	Denver Rio Grande Western Ry		Common	Allocation of risk insurance	2,305	R	13
14	Denver Rio Grande Western Ry		Common	Allocation of audit fee	102	R	14
15	Denver Rio Grande Western Ry		Common	Locomotives rental	1,187	R	15
16	Denver Rio Grande Western Ry		Common	Destroyed cars	42	R	16
17	Denver Rio Grande Western Ry		Common	Various reimbursements	3,906	R	17
18	Denver Rio Grande Western Ry		Common	Administrative services	550	P	18
19	Denver Rio Grande Western Ry		Common	Material transferred	8,956	P	19
20	Denver Rio Grande Western Ry		Common	Fuel reimbursements	4,860	P	20
21	Denver Rio Grande Western Ry		Common	Locomotives rebuild & maintenance	33,750	P	21
22	Denver Rio Grande Western Ry		Common	Locomotives rental	2,039	P	22
23	Denver Rio Grande Western Ry		Common	Destroyed cars	148	P	23
24	Denver Rio Grande Western Ry		Common	Interest on advances	304	P	24
25	Denver Rio Grande Western Ry		Common	Property rental	126	P	25
26	Denver Rio Grande Western Ry		Common	Sale of properties	107,704	P	26
27	Denver Rio Grande Western Ry		Common	Various reimbursements	4,223	P	27
28	Industrial Compliance		Common	Admin and various reimbursements	14,445	P	28
29	Industrial Compliance		Common	Administrative and clerical services	24	R	29
30	Industrial Compliance		Common	H&W and various reimbursements	210	R	30
31	Pacific Fruit Express Co.		Direct	Car inspection and cleaning	3,134	P	31
32	Pacific Fruit Express Co.		Direct	Car repairs	4,276	P	32
33	Pacific Fruit Express Co.		Direct	Administrative services	151	R	33
34	Pacific Fruit Express Co.		Direct	Property rentals	27	R	34
35	Pacific Fruit Express Co.		Direct	Material transferred	119	R	35
36	Pacific Fruit Express Co.		Direct	Allocation of risk insurance	426	R	36
37	Pacific Fruit Express Co.		Direct	Interest on advances	900	R	37
38	Pacific Fruit Express Co.		Direct	Various reimbursements	1,281	R	38
39	Pacific Motor Transport Co.		Indirect	Administrative services	35	R	39
40	Pacific Motor Transport Co.		Indirect	Allocation of risk insurance	254	R	40
41	Pacific Motor Transport Co.		Indirect	Fast Track	8,351	P	41
42	Pacific Motor Transport Co.		Indirect	Haul company material	3,359	P	42
43	Pacific Motor Transport Co.		Indirect	Various reimbursements	134	P	43
44	Rio Grande Holding, Inc		Common	Admin & clerical services	144	R	44
45	Rio Grande Holding, Inc		Common	Various reimbursements	70	R	45
46	Rio Grande Holding, Inc.		Common	Property rentals	1,023	P	46
47	Rio Grande Receivables, Inc.		Common	Discount, fees and other expenses, net associated with sale of account receivables.	37,897	P	47
48	Rio Grande Receivables, Inc.		Common	Admin and clerical services	26	R	48
49	Rio Grande Receivables, Inc.		Common	Interest on long term note	879	R	49
50	Rio Grande Receivables, Inc.		Common	Various reimbursements	58	R	50
51	SPCSL Corporation		Direct	Locomotive repairs	4,200	R	51



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

Line No.	Name of company or related party with percent of gross income	%	Nature of relationship	Description of transactions	Amount of transactions	Amount due from or to related parties	Line No.
	(a)		(b)	(c)	(d)	(e)	
52	SPCSL Corporation		Direct	Loco rentals	6,566	R	52
53	SPCSL Corporation		Direct	Marketing, admin & various labor svc	6,214	R	53
54	SPCSL Corporation		Direct	Material transferred	5,235	R	54
55	SPCSL Corporation		Direct	Allocation of audit fee	67	R	55
56	SPCSL Corporation		Direct	Allocation of risk insurance	127	R	56
57	SPCSL Corporation		Direct	Interest on advances	1,640	R	57
58	SPCSL Corporation		Direct	Various reimbursements	1,559	R	58
59	SPCSL Corporation		Direct	Material transferred	1,402	P	59
60	SPCSL Corporation		Direct	Various reimbursements	40	P	60
61	S.P. Environmental Systems		Common	Admin and var reimbursements	26	P	61
62	S.P. Environmental Systems		Common	Administrative services	65	R	62
63	S.P. Environmental Systems		Common	Allocation of insurance	69	R	63
64	S.P. Environmental Systems		Common	Allocation of health & welfare	319	R	64
65	S.P. Environmental Systems		Common	Various reimbursements	48	R	65
66	S. P. International		Indirect	Interest on advances	252	R	66
67	S. P. Motor Trucking Co.		Direct	Ramping services	16,165	P	67
68	S. P. Motor Trucking Co.		Direct	Equipment repairs & maint.	3,015	P	68
69	S. P. Motor Trucking Co.		Direct	Terminal repair & maintenance	204	P	69
70	S. P. Motor Trucking Co.		Direct	Equipment rentals	56	P	70
71	S. P. Motor Trucking Co.		Direct	Various reimbursements	431	P	71
72	S. P. Motor Trucking Co.		Direct	Administrative services	199	R	72
73	S. P. Motor Trucking Co.		Direct	Allocation of risk insurance	1,007	R	73
74	S. P. Motor Trucking Co.		Direct	Property rentals	198	R	74
75	S. P. Motor Trucking Co.		Direct	Various reimbursements	117	R	75
76	S. P. Rail Corporation		Control	Administrative and legal services	597	R	76
77	S. P. Rail Corporation		Control	Reimb of cost related to stock offering	1,964	R	77
78	S. P. Rail Corporation		Control	Reimb of legal fee	1,826	R	78
79	S. P. Rail Corporation		Control	Various reimbursements	582	R	79
80	S. P. Rail Corporation		Control	Administrative services	160	P	80
81	S. P. Real Estate Enterprise		Common	Administrative and legal services	108	P	81
82	S. P. Telecommunication Co.		Common	Administrative services	97	R	82
83	S. P. Telecommunication Co.		Common	Property rental	2,609	R	83
84	S. P. Telecommunication Co.		Common	Dividend	4,100	R	84
85	S. P. Telecommunication Co.		Common	Allocation of risk insurance	82	R	85
86	S. P. Telecommunication Co.		Common	Various reimbursements	202	R	86
87	Transportation Service Systems, Inc		Common	Various reimbursements	74	R	87

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

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

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

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

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

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

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

700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No.	Class	Proportion owned or leased by Respondent (b)	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	TOTAL (i)	Line No.
			Miles of road (c)	Miles of second main tracks (d)	Miles of other main tracks (e)	Miles of passing tracks, cross-overs, and turnouts (f)				
1										1
2	1	100.0%	10,562	791		1,422	1,764	1,939	16,478	2
3										3
4	1J	50.0%	22			4	56	99	181	4
5	1J	44.0%	1	1				11	13	5
6	1J	33.3%	2				1	3	6	6
7	1J	12.5%	4					5	9	7
8										8
9		Total 1 + 1J	10,591	792		1,426	1,821	2,057	16,687	9
10										10
11										11
12	3A	100.0%						1	1	12
13	3B	100.0%	4				34		38	13
14	3B	None				1			1	14
15										15
16		Total 3A+B	4			1	34	1	40	16
17										17
18										18
19	4B	100.0%						1	1	19
20										20
21										21
22	5	None	1,325	399	18	108	51	139	2,040	22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34										34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	11,920	1,191	18	1,535	1,906	2,198	18,768	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

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

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

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

Line No.	Cross Check	State or territory (a)	MILES OF ROAD OPERATED BY RESPONDENT								Line No.
			Line Owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	
1		Arizona	812				6	818			1
2		Arkansas	478				50	528	6		2
3		California	3,133		2		143	3,278	13		3
4		Colorado	68					68			4
5		Illinois					122	122			5
6		Kansas	348				69	417			6
7		Louisiana	367				12	379			7
8		Missouri	388				485	873			8
9		Nevada	508				152	660			9
10		New Mexico	559				1	560			10
11		Oklahoma	56					56			11
12		Oregon	1,076				10	1,086	109		12
13		Tennessee					1	1			13
14		Texas	2,698		2		272	2,972			14
15		Utah	100				2	102			15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32		TOTAL MILEAGE (single track)	10,591		4		1,325	11,920	128		32

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

## Instructions for reporting locomotive and passenger-train car data:

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (l). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in connection with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and use the power to drive one or more electric motors that propel the vehicle. An "other self-powered unit" includes all units other than diesel, or electric, e.g., steam, gas turbine. Show the type of unit, service and number, as appropriate, in a brief description sufficient for positive identification. An "auxiliary unit" includes all units used in conjunction with locomotives, but which draw their power from the "mother" unit, e.g., booster, slugs, etc. For reporting purposes, indicate radio-controlled self-powered diesel units on lines 1 through 8, as appropriate. Radio-controlled units that are not self-powered, i.e., those without a diesel, should be reported on line 13 under "auxiliary units".
7. Column (k) should show aggregate capacity for all units reported in column (j), as follows: For locomotive units, report the manufacturers' rated horsepower (the maximum continuous power output from the diesel engine or engines delivered to the main generator or generators for tractive purposes). Exclude capacity data for steam locomotives. For passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars.
8. Passenger-train car types and service equipment car types correspond to AAR Mechanical Division designations. Descriptions of car codes and designations are published in The Official Railway Equipment Register.
9. Cross-checks

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

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

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

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year				Line No.
				Units Installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. h & i) (j)	Aggregate capacity of units reported in col. (j) (See ins. 7) (k)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rewritten into property accounts (e)	All other units including and second hand units purchased or leased from others (f)						
1		Locomotive Units											1
2		Diesel-freight units											2
3		Diesel-passenger units	1,687	15			66	1,353	283	1,636	5,046,600		3
4		Diesel-multiple purpose units	344				3	329	12	341	519,500		4
5	*	Diesel-switching units	2,031	15			69	1,682	295	1,977	5,566,100		5
6	*	Total (lines 1 to 4) units											6
7	*	Electric-locomotives											7
8	*	Other self-powered units											8
9	*	Total (lines 5, 6 & 7) Auxiliary units	2,031 18	15			69	1,682 17	295 1	1,977 18	5,566,100 N/A		9
10	*	Total Locomotive Units (lines 8 & 9)	2,049	15			69	1,699	296	1,995	N/A		10

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1970 (b)	During Calendar Year										Total (l)	Line No.
				Between Jan. 1, 1970 and Dec. 31, 1974 (c)	Between Jan. 1, 1975 and Dec. 31, 1979 (d)	Between Jan. 1, 1980 and Dec. 31, 1984 (e)	Between Jan. 1, 1985 and Dec. 31, 1989 (f)	1990 (g)	1991 (h)	1992 (i)	1993 (j)	1994 (k)			
11	*	Diesel	647	338	401	243	162	59	112		15		1,977	11	
12	*	Electric												12	
13	*	Other self-powered units												13	
14	*	Total (lines 11 to 13)	647	338	401	243	162	59	112		15		1,977	14	
15	*	Auxiliary units	13		4	1							18	15	
16	*	Total Locomotive Units (lines 14 & 15)	660	338	405	244	162	59	112		15	N/A	1,995	16	

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

Line No.	Cross Check	Type or design of units  (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units Installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. h & i) (j)	Aggregate capacity of units reported in col. (j) (See ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS <i>Non-Self-Propelled</i> Coaches [PA, PB, PBO]												17
18		Combined cars												18
19		[All class C, except CSB]												19
20		Parlor cars [PBC, PC, PL, PO]												20
21		Sleeping cars [PS, PT, PAS, PDS]												21
22		Dining, grill and tavern cars [All class D, PD]												22
23		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]												23
24		TOTAL (lines 17 to 22)												24
25		<i>Self-Propelled</i> Electric passenger cars [EP, ET]												25
26		Electric combined cars [EC]												26
27		Internal combustion rail motorcars [ED, EG]												27
28		Other self-propelled cars (Specify types)												28
29		TOTAL (lines 24 to 27)												29
30		TOTAL (lines 23 and 28)												30
31		COMPANY SERVICE CARS Business cars [PV]	25											31
32		Board outfit cars [MWX]	42											32
33		Derrick and snow removal cars [MWU, MWV, MWV, MWK]	20											33
34		Dump and ballast cars [MWB, MWD]	316											34
35		Other maintenance and service equipment cars	746											35
		TOTAL (lines 30 to 34)	1,149											

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars	All others	Units installed				
					New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
36		FREIGHT TRAIN CARS Plain box cars - 40' (B1_, B2_)							36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_, B6_, B7_, B8_)	4,872					(3,321)	37
38		Equipped box cars (All Code A, Except A_5_)	6,614					3,321	38
39		Plain gondola cars (All codes G & J_1, J_2, J_3, J_4)	1,366						39
40		Equipped gondola cars (All code E)	1,747					300	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	4,946						41
42		Open top hopper cars-general service (All code H)	2,367						42
43		Open top hopper cars-special service (J_O, and All Code K)	565					98	43
44		Refrigerator cars-mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	1,261					160	44
45		Refrigerator cars - non-mechanical (R_0_, R_1_, R_2_)	3,611						45
46		Flat cars - TOFC/COFC (All code P, Q & S, Except Q8_)	958				40		46
47		Flat cars - multi-level (All code V)	2,928						47
48		Flat cars-general service (F10_, F20_, F30_)	1,106						48
49		Flat cars-other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_8_, F40_)	3,456						49
50		Tank cars-under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5)	37						50
51		Tank cars-22,000 gallons & over (T_6, T_7, T_8, T_9)	47						51
52		All other freight cars (A_5_, F_7_, All Code L & Q8_)	3						52
53		TOTAL (lines 36 to 52)	35,884				40	558	53
54		Caboose (All code M-930)	N/A	239					54
55		TOTAL (lines 53 & 54)	35,884	239			40	558	55



## 710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j) )		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(b)	(i)	(j)	(k)	(l)	(m)	(n)	
36									36
37		10	1,525	16	1,541		117,491	744	37
38		802	6,371	2,762	9,133		718,859	1	38
39		128	992	246	1,238		121,298		39
40			1,128	919	2,047		195,010	1	40
41		905	3,287	754	4,041		393,898	145	41
42		63	1,603	701	2,304		230,300		42
43			303	360	663		66,967		43
44			1,071	350	1,421		100,447		44
45		470	2,477	664	3,141		243,530	93	45
46		166	104	728	832		139,895		46
47		280	1,889	759	2,648		99,507		47
48		185	796	125	921		70,861		48
49		232	2,578	646	3,224		271,060	12	49
50		10	27		27		2,513		50
51		1	46		46		4,614		51
52			3		3		178		52
53		3,252	24,200	9,030	33,230		2,776,428	996	53
54		41	198		N/A	198	N/A		54
55		3,293	24,398	9,030	33,230	198	2,776,428	996	55

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem	All others	Units installed				
					New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including reclassification and second hand units purchased or leased from others	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	
56		FLOATING EQUIPMENT Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
59		HIGHWAY REVENUE EQUIPMENT Chassis Z1__, Z67__, Z68__, Z69__	2,243					522	59
60		Dry van U2__, Z__, Z6, I-6	1,800					454	60
61		Flat bed U3__, Z3__						332	61
62		Open bed U4__, Z4__							62
63		Mechanical refrigerator U5__, Z5__							63
64		Bulk hopper U0__, Z0__							64
65		Insulated U7__, Z7__	958						65
66		Tank* Z0__, U6__							66
67		Other trailer and container (Special equipped dry van U9__, Z8__, Z9__)	952						67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	5,953					1,308	70

## NOTES AND REMARKS

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

## 710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from serice of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j) )		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Per diem	All other			
		(b)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58					N/A				58
59				2,765	2,765				59
60				2,254	2,254				60
61				332	332				61
62									62
63									63
64									64
65				958	958				65
66									66
67				952	952				67
68									68
69									69
70				7,261	7,261				70

NOTES AND REMARKS

**710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR**

(Dollars in thousands)

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

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

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

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

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

6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

**NEW UNITS**

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Multiple purpose diesel locomotives	15	2,168	13,810	L	1
2	A Units (B-B) 3,800 H.P.					2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL	15	N/A	13,810	N/A	25
<b>REBUILT UNITS</b>						
26						26
27						27
28	None					28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL		N/A		N/A	38
39	GRAND TOTAL	15	N/A	13,810	N/A	39

**GENERAL INSTRUCTIONS CONCERNING RETRUNS TO BE MADE IN SCHEDULES 720, 721, 723, AND 726**

1. For purpose of these schedules, the track categories are defines as follows:

**Track category**

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

Potential abandonments - Route segments identified by railroads as potentially subject to abandonment as required by Section 10904 of the Interstate Commerce Act.

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

**720. TRACK AND TRAFFIC CONDITIONS**

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	5,512	25.90	57.50	60.9	1
2	B	2,307	10.11	30.00	70.6	2
3	C	1,694	2.47	34.40	31.6	3
4	D	3,156	0.16	16.20	1.3	4
5	E	4,018	XXXXXXXX	XXXXXX	0.0	5
6	TOTAL	16,687	13.48	40.90	164.4	6
7	F	4,260	XXXXXXXX	XXXXXX		7
8	Potential adandonments	635				8

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

## 721. TIES LAID IN REPLACEMENT

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

Line No.	Track category (a)	Number of crossties laid in replacement							Total (i)	Switch and bridge ties (board feet) (j)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)			(k)	
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	551,905							551,905		0.00	1
2	B	105,567				505			106,072		58.89	2
3	C	15,871				90			15,961	2,346,644	78.05	3
4	D	1,253							1,253		0.00	4
5	E	2,907							2,907		0.00	5
6	TOTAL	677,503				595			678,098	2,346,644	16.96	6
7	F	10,474							10,474		0.00	7
8	Potential abandonments											8
9	Average cost per crosstie \$ <u>26.58</u> and switchtie (MBM) \$ <u>485.58</u>											9

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

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

In column (a) classify the ties as follows:

U - Wooden ties untreated when applied.

T - Wooden ties treated before application.

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

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

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

Line No.	Class of ties	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks	Line No.
		Total number of ties applied	Average cost per ties	Total cost of crossties laid in new tracks during year	Number of feet (board measure) laid in tracks	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in new tracks during year		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	T	10,917	26.37	288	70,358	484.11	34		1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL	10,917	26.37	288	70,358	484.11	34		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid <u>7.33</u>								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid <u>0.85</u>								22

## 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.

2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.

3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.
		New rail		Relay rail		Welded Rail (f)	Bolted rail (g)		
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)				
1	A	242.52	19.54	178.10	37.14	420.62	56.68	0.00	1
2	B	20.88	13.14	66.62	75.16	87.50	88.30	55.80	2
3	C	3.38	1.92	8.52	11.14	11.90	13.06	60.98	3
4	D	0.22	0.36	0.76	2.08	0.98	2.44	53.22	4
5	E	0.60	0.98	1.88	5.52	2.48	6.50	57.24	5
6	TOTAL	267.60	35.94	255.88	131.04	523.48	166.98	17.42	6
7	F	4.16	0.78	6.82	4.32	10.98	5.10	14.86	7
8	Potential Abandonments								8
9	Average cost of new and relay rail laid in replacement per gross ton \$ <u>505.70</u> . New \$ <u>72.56</u> relay.								9



**724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS**  
(Dollars in Thousands)

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

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

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

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb) (in dollars) (e)	Pounds per yard of rail (f)	Number of tons (2,000 lb) (g)	Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb) (in dollars) (i)		
		Pounds per yard of rail (b)	Number of tons (2,000 lb) (c)								
1	2	136	25	12.6	510	136	50	25.6	516	1	
2	4	136	224	19.2	86	136	14	1.2	86	2	
3	2	136				136	4	1.9	516	3	
4	4	136	35	3.0	85	136	29	2.5	86	4	
5	4	132	21	1.8	87	132			87	5	
6	4	131	10	0.9	87	131				6	
7	4	119	21	1.8	86	119	2	0.1	87	7	
8	4	119	18	1.6	87	119				8	
9	2	119	14	7.0	501	119	4	2.0	508	9	
10	4	113	405	33.5	83	113	1	0.1	87	10	
11	4	112	6	0.5	87	112				11	
12	4	80	2	0.2	87	80				12	
13										13	
14										14	
15										15	
16										16	
17										17	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	Total	N/A	781	82.1		N/A	104	33.4		33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid <u>3.652</u>										34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid <u>0.439</u>										35
36	Track-miles of welded rail installed on system this year <u>2.60</u> : total to date _____										36

## 725. WEIGHT OF RAIL

Give the particulars called for below concerning the road and track operated by the respondent at the close of the year. Only the respondent's proportion of jointly owned mileage should be included. Under "Weight of rail," the various weights of rails should be given. Road and track occupied under trackage right or other form of license should not be included herein, but all road and track held under any form of lease (granting exclusive possession to the lessee) should be included.

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	<i>Pounds</i>				
1	141	13.09			1
2	136	4,930.35			2
3	132/133	1,092.28			3
4	131	10.86			4
5	130	4.12			5
6	119	756.23			6
7	115	455.99			7
8	112/113	2,664.14			8
9	110	94.16			9
10	90	524.65			10
11	80/85	508.86			11
12	75/76	246.35			12
13	70	0.99			13
14					14
15	TOTAL	11,302.07			15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

## 726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.

2. In columns (d), (e), (g) and (j) give the percentage of replacements to units of property in each track category at year end.

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crosstie	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	551,905		3.05		477.30	4.33	390,959	1,824.26	32.25	1
2	B	106,072		0.75		175.80	3.81	353,753	1,650.65	33.45	2
3	C	15,961	2,346,644	0.70	3.48	24.96	0.74	52,104	243.12	30.70	3
4	D	1,253		0.00		3.42	0.05	245	1.14	0.08	4
5	E	2,907		0.03		8.98	0.11	606	2.83	0.07	5
6	TOTAL	678,098	2,346,644	1.70	3.48	690.46	2.07	797,667	3,722.00	22.30	6
7	F	10,474		0.09		16.08	0.19				7
8	Potential abandonments										8

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

LOCOMOTIVES			
Line No.	Kind of locomotive service (a)	Diesel	Line No.
		Diesel oil (gallons) (b)	
1	Freight	312,447,473	1
2	Passenger		2
3	Yard switching	10,008,638	3
4	TOTAL	322,456,111	4
5	COST OF FUEL \$(000)	\$207,932	5
6	Work Train	667,201	6

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

(A) Report miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings.

(B) A train-mile is the movement of a train a distance of one mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as one mile. Train Miles-Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

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

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

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

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

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

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

(I) Exclude from Item 4-10, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty miles basis. If the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

(J) Report miles actually run by passenger-train cars in transportation service. Passenger-train car-miles include miles run by coaches and cars in which passengers are carried at regular tariff fares without extra charge for space occupied; miles run by combination passenger and baggage, passenger and mail, passenger and express; miles run by sleeping, parlor and other cars for which an extra fare is charged; miles run by dining, cafe, and other cars devoted exclusively to the serving of meals and other refreshments and by club, lounge, and observation cars; and miles run by other passenger-train cars where services are combined such as baggage, express and mail.

(K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 lbs). Item 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and four tons as the average weight of contents of each head-end car.

(L) From conductors' train reports or other appropriate source, compute ton-miles of freight. Ton-miles represent the number of tons of revenue and non-revenue freight moved one mile in transportation train. Include net ton-miles in motorcar trains. Exclude l.c.l. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the ton-Miles reported on Form CBS.

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

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals, including trains switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

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

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

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

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

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

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

(T) Report the total number of foreign railroad cars on line at the end of the year (except surplus cars, see below) Foreign railroad cars refers to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire Rules.

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	11,920		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	2,039,606	XXXXXX	2
3		2-02 Way Trains	3,637,943	XXXXXX	3
4		2-03 Through Trains	34,116,265		4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	39,793,814		5
6		2-05 Motorcars (C)			6
7		2-06 TOTAL ALL TRAINS (lines 5, 6)	39,793,814		7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	8,110,172	XXXXXX	8
9		3-02 Way Trains	7,448,096	XXXXXX	9
10		3-03 Through Trains	123,561,779		10
11		3-04 TOTAL (lines 8-10)	139,120,047		11
12		3-11 Train Switching (F)	5,659,403	XXXXXX	12
13		3-21 Yard Switching (G)	14,043,425		13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	158,822,875		14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	41	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	69,222	XXXXXX	16
17		4-012 Box-Equipped	108,073	XXXXXX	17
18		4-013 Gondola-Plain	32,632	XXXXXX	18
19		4-014 Gondola-Equipped	20,055	XXXXXX	19
20		4-015 Hopper-Covered	67,281	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	32,244	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	6,667	XXXXXX	22
23		4-018 Refrigerator-Mechanical	18,482	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	37,574	XXXXXX	24
25		4-020 Flat-TOFC/COFC	90,108	XXXXXX	25
26		4-021 Flat-Multi-Level	8,373	XXXXXX	26
27		4-022 Flat-General Service	3,102	XXXXXX	27
28		4-023 Flat-All Other	24,992	XXXXXX	28
29		4-024 All Other Car Types-Total	826	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	519,672	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	43	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	40,314	XXXXXX	32
33		4-112 Box-Equipped	99,157	XXXXXX	33
34		4-113 Gondola-Plain	20,366	XXXXXX	34
35		4-114 Gondola Equipped	19,052	XXXXXX	35
36		4-115 Hopper-Covered	72,801	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	30,413	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	7,188	XXXXXX	38
39		4-118 Refrigerator-Mechanical	11,967	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	25,514	XXXXXX	40
41		4-120 Flat-TOFC/COFC	6,970	XXXXXX	41
42		4-121 Flat-Multi-level	6,196	XXXXXX	42
43		4-122 Flat-General Service	4,159	XXXXXX	43
44		4-123 Flat-All Other	24,178	XXXXXX	44
45		4-124 All Other Car Types	932	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	369,250	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot		XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	21,511	XXXXXX	48
49		4-132 Box-Equipped	23	XXXXXX	49
50		4-133 Gondola-Plain	1,710	XXXXXX	50
51		4-134 Gondola-Equipped	162	XXXXXX	51
52		4-135 Hopper-Covered	48,861	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	428	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	201	XXXXXX	54
55		4-138 Refrigerator-Mechanical	47	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	212	XXXXXX	56
57		4-140 Flat-TOFC/COFC	381,073	XXXXXX	57
58		4-141 Flat-Multi-level	46,317	XXXXXX	58
59		4-142 Flat-General Service	9	XXXXXX	59
60		4-143 Flat-All Other	15,807	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	21,520	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	24,152	XXXXXX	62
63		4-146 All Other Car Types	529	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	562,562	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot		XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	6,134	XXXXXX	66
67		4-152 Box-Equipped	106	XXXXXX	67
68		4-153 Gondola-Plain	2,960	XXXXXX	68
69		4-154 Gondola-Equipped	180	XXXXXX	69
70		4-155 Hopper-Covered	59,900	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	2,626	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	1,700	XXXXXX	72
73		4-158 Refrigerator-Mechanical	1	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	285	XXXXXX	74
75		4-160 Flat-TOFC/COFC	20,253	XXXXXX	75
76		4-161 Flat-Multi-level	26,553	XXXXXX	76
77		4-162 Flat-General Service	11	XXXXXX	77
78		4-163 Flat-All Other	14,771	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	30,962	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	34,579	XXXXXX	80
81		4-166 All Other Car Types	784	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	201,805	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	7,325	XXXXXX	83
84		4-18 No Payment Car-Miles (I) <sup>1</sup>	454,144	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit-Trains	107,491	XXXXXX	85
86		4-192 Way-Trains	72,535	XXXXXX	86
87		4-193 Through Trains	1,934,732	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	2,114,758	XXXXXX	88
89		4-20 Caboose Miles	650	XXXXXX	89

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

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



## 755. RAILROAD OPERATING STATISTICS - Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	23,870,228		98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	9,997,190	XXXXXX	99
100		6-021 Way Trains	5,115,515	XXXXXX	100
101		6-022 Through Trains	171,507,623	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	3,458		102
103		6-04 Non-Revenue	687,057	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	211,181,071		104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	152,403	XXXXXX	105
106		7-02 Non-Revenue	1,023	XXXXXX	106
107		7-03 TOTAL (lines 105,106)	153,426	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	101,118,655	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108,109)	101,118,655	XXXXXX	110
111		8-04 Non-Revenue-Road Service	439,012	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111,112)	439,012	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110,113)	101,557,667	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	1,572,106	XXXXXX	115
116		9-02 Train Switching	266,783	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,123,730	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	313,789	XXXXXX	118
119		11-02 Motorcars		XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	268,280	XXXXXX	120
121		12-02 Way Trains	781,256	XXXXXX	121
122		12-03 Through Trains	3,372,034	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trlrs and Containers Loaded & Unloaded (Q)	2,114,442	XXXXXX	123
124		14. Multi-level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	730,238	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	18,314	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal		XXXXXX	126
127		16-02 Marine Terminals-Ore		XXXXXX	127
128		16-03 Marine Terminals-Other		XXXXXX	128
129		16-04 TOTAL (lines 126-128)		XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	29,278	XXXXXX	130
131		17-02 Unserviceable	399	XXXXXX	131
132		17-03 Surplus	884	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	30,561	XXXXXX	133

## VERIFICATION

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

## OATH

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

State of California

County of San Francisco

B. C. Kane makes oath and says that he is Controller  
(insert here name of the affiant) (insert here the official title of the affiant)

of Southern Pacific Transportation Company Combined With St. Louis Southwestern Railway Company  
(insert here the exact legal title or name of the respondent)

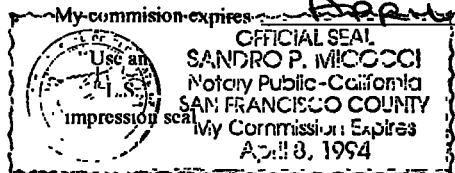
that it is his duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have been kept in good faith during the period covered by this report; that he knows that the entries contained in this report relating to accounting matters have been prepared in accordance with the provisions of the Uniform System of Accounts for Railroads and other accounting and reporting directives of this Commission; that he believes that all other statements of fact contained in this report are true, and that this report is a correct and complete statement, accurately taken from the books and records, of the business and affairs of the above-named respondent during the period of time from and including

January 1, 1993, to and including December 31, 1993

B. C. Kane  
(signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28 day of March, 19 94.

My commission expires April 8, 1994



Sandro P. Micocci  
(signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

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

State of California

County of San Francisco

E. L. Moyers makes oath and says that he is Chairman, President, Chief Executive Officer and Director  
(insert here name of the affiant) (insert here the official title of the affiant)

of Southern Pacific Transportation Company Combined With St. Louis Southwestern Railway Company  
(insert here the exact legal title or name of the respondent)

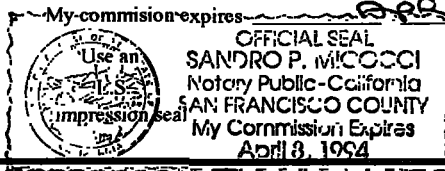
that he has carefully examined the foregoing report; that he believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the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

January 1, 1993, to and including December 31, 1993

E. L. Moyers  
(signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 28 day of March, 19 94.

My commission expires April 8, 1994



Sandro P. Micocci  
(signature of officer authorized to administer oaths)



## INDEX

	Page No.		Page No.
Accumulated depreciation		Leases .....	61
Road and equipment leased		Locomotive equipment .....	78
From others .....	38	Electric and other .....	78
Improvements to .....	38	Consumption of fuel diesel .....	91
To others .....	41	Locomotive unit miles .....	94
Owned and used .....	35	Mileage-Average of road operated .....	85
Accruals-Railway tax .....	63	Of main tracks .....	
Analysis of taxes .....	63	Of new tracks in which rails were laid .....	88
Application of funds-Source .....	21	Of new tracks in which ties were laid .....	87
Balance sheet .....	5-9	Miscellaneous items in retained income accounts for	
Capital stock .....	20	the year .....	65
Car, locomotive and floating equipment-Classification ....	78-83	Motorcar car miles .....	94
Changes in financial position .....	21-22	Motor rail cars owned or leased .....	79
Company service equipment .....	79	Net income .....	17
Compensating balances and short-term borrowing		Oath .....	98
arrangements .....	67	Operating expenses (see Expenses)	
Consumption of fuel by motive-power units .....	91	Revenues (see Revenues)	
Contingen assets and liabilities .....	8	Statistics (see Statistics)	
Crossties (see Ties) .....		Ordinary income .....	16
Debt holdings .....	69	Private line cars loaded .....	95
Depreciation base and rates		Private line cars empty .....	95
Road and equipment leased		Rails	
From others .....	34	Laid in replacement .....	88
Improvements to .....	32-33	Charges to operating expenses .....	45
To others .....	40	Additional tracks, new lines and extensions .....	89
Owned and used .....	34	Miles of new track in which rails were laid .....	88
Electric locomotive equipment at close of year .....	68	Weight of .....	89
Equipment-classified .....	78-83	Railway operating expenses .....	45-53
Company service .....	79	Railway operating revenues .....	16
Floating .....	82-83	Results of operations .....	16-17
Freight-train cars .....	80-81	Retained income unappropriated .....	19
Highway revenue equipment .....	82-83	Miscellaneous items in accounts for year .....	65
Passenger-train cars .....	78-79	Revenues	
Inventory .....	78-83	Freight .....	16
Owned-Not in service of respondent .....	78	Passenger .....	16
Equipment-Leased, depreciation base and rate		Road and equipment-Investment in .....	32-33
From others .....	34	Improvements to leased property .....	32-33
Improvements to .....	37	Reserve .....	38
Reserve .....	38	Leased to others-Depreciation base and rates .....	40
To others .....	40	Reserve .....	41
Reserve .....	41	Owned-Depreciation base and rates .....	34
Equipment-Owned, depreciation base rates .....	34	Reserve .....	35
Reserve .....	35	Used-Depreciation base and rates .....	34
Expenses-railway operating .....	45-53	Reserve .....	35
Extraordinary items .....	17	Road-Mileage operated at close of year .....	74
Federal income taxes .....	63	By states and territories .....	75
Financial position-Changes in .....	21-22	Securities (see Investments)	
Floating equipment .....	82-83	Short-term borrowing arrangements-Compensating	
Freight cars loaded .....	94	balances and .....	67
Freight-train cars .....	80-81	Sinking funds .....	7
Freight car-miles .....	94	Source and application of working capital .....	21-22
Fuel consumed diesel .....	91	Specialized service subschedule .....	60
Cost .....	91	Statement of changes in financial position .....	21-22
Funded debt (see Debt holdings)		Stock outstanding .....	20
Guaranties and suretyships .....	66	Changes during year .....	20
Identify of respondent .....	2	Number of security holders .....	3
Items in selected income and retained earnings accounts .	65	Total voting power .....	3-4
Investments in common stocks of affiliated companies ....	30	Value per share .....	3
Investments and advances of affiliated companies .....	26-29	Voting rights .....	3
Railway property used in transportation service .....	42-43	Supporting schedule-Road .....	56-57
Road and equipment .....	32-33	Suretyships-Guaranties and .....	66
Changes during year .....	32-33	Ties laid in replacement .....	86
Leased property-improvements made during the		Ties-Additional tracks, new lines and extensions .....	87
year .....	32-33	Tracks operated at close of year .....	74

## INDEX - Continued

	<u>Page No.</u>		<u>Page No.</u>
Track-Miles of, at close of year .....	75	Ton-miles of freight .....	97
Track and traffic conditions .....	85	TOFC/COFC number of revenue trailers and containers	
Train hours, yard switching .....	97	loaded and unloaded .....	97
Train miles .....	94	Voting powers and elections .....	3
Tons of freight .....	97	Weight of rail .....	90