

137700

DUPLICATE

BUREAU OF ACCOUNTS

ACAA-R-1

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

# annual report

RC000388

SOO LINE

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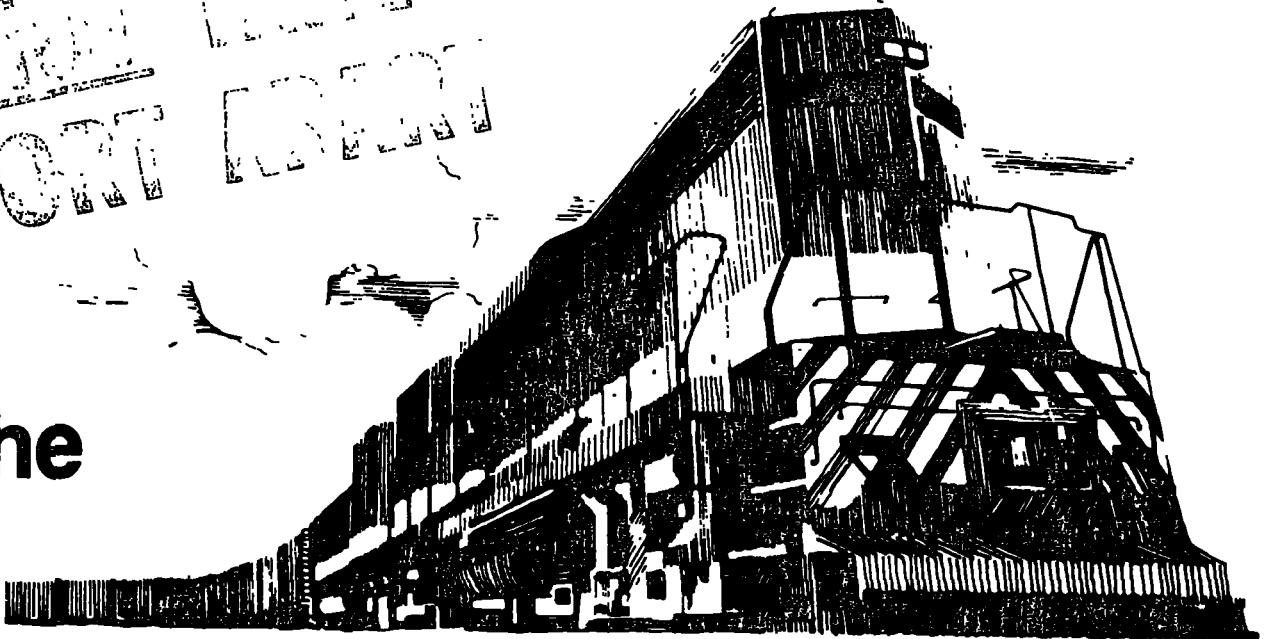
Soo Line Railroad Company  
P.O. Box 530  
Minneapolis, MN 55440

Correct name and address if different than shown.

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

NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES

to the



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1991

# 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, attachments by pins or clips are 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

SOO LINE RAILROAD COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1991

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

(Name) John C. Miller (Title) Vice President & Controller

(Telephone number) (612) 347-8315

(Office address) 105 South Fifth Street, Minneapolis, MN 55402  
(Area code) (Telephone number)  
(Street and number, city, State, and ZIP code)

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### SPECIAL NOTICE

Docket No. 18559 Railroad Classification Index, served January 20, 1983, modified the reporting requirements for class. II, III and all Switching and terminal companies. These carriers will notify the Commission only if the calculation results in a different revenue level than its current classification.

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

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

**A. SCHEDULES OMITTED BY RESPONDENT**

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

Page	Schedule No.	Title
		-None-

**B. IDENTITY OF RESPONDENT**

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

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

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

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

1. Exact name of common carrier making this report Soo Line Railroad Company
2. Date of incorporation October 19, 1949
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Originally organized under the Minnesota Business Corporation Act, Chapter 300, Laws of Minnesota, 1933, as amended. Now governed by the new Minnesota Business Corporation Act, Chapter 302A, effective January 1, 1984.

4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars \_\_\_\_\_

**STOCKHOLDERS REPORTS**

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

Check appropriate box:

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

## C. VOTING POWERS AND ELECTIONS

- 1 State the par value of each share of stock Common,  $\$3-1/3$  per share, first preferred  $\$N/A$  per share second preferred,  $\$N/A$  per share debenture stock,  $\$N/A$  per share.
- 2 State whether or not each share of stock has the right in one vote, if not, give full particulars in a footnote. Yes
- 3 Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights
- 4 Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent, showing the contingency
- 5 Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges

6 Give the date of the latest closing of the stock book prior to the actual filing of this report, and state the purpose of such closing. Stock books not closed, last compiled December 31, 1984

7 State the total voting power of all security holders of the respondent at the date of such closing, if within one year of the date of such filing, if not, state as of the close of the year 7,586,283 votes, as of December 31, 1991

8 State the total number of stockholders of record, as of the date shown in answer to inquiry No 7 One (1) (Date) stockholders

9 Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any) if any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year

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



## C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 7,586,283  
votes cast.

11. Give the date of such meeting. April 19, 1990

12. Give the place of such meeting. Not applicable\*

## NOTES AND REMARKS

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

**208. 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	\$ 7,289	\$ 2,370	1
2		702	Temporary Cash Investments	-	12,000	2
3		703	Special Deposits	-	-	3
<b>Accounts Receivable</b>						
4		704	- Loan and Notes	-	-	4
5		705	- Interline and Other Balances	20,264	20,895	5
6		706	- Customers	25,708	21,711	6
7		707	- Other	5,795	7,441	7
8		709, 708	- Accrued Accounts Receivables	20,282	27,991	8
9		708.5	- Receivables from Affiliated Companies	-	12	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	12,488	15,390	11
12		712	Materials and Supplies	35,811	37,007	12
13		713	Other Current Assets	3,265	3,519	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>130,902</b>	<b>148,336</b>	<b>14</b>
<b>Other Assets</b>						
15		715, 716, 717	Special Funds	776	922	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	37,024	37,165	16
17		722, 723	Other Investments and Advances	112	111	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.	-	-	18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation) \$ (8)	1,176	1,142	19
20		739, 741	Other Assets	2,792	6,691	20
21		743	Other Deferred Debits	2,023	2,953	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>43,903</b>	<b>48,984</b>	<b>23</b>
<b>Road and Equipment</b>						
24		731, 732	Road (Schedule 330) L-30 Col. h & b	812,092	788,318	24
25		731, 732	Equipment (Schedule 330) L-39 Col. h & b	251,888	259,932	25
26		731, 732	Unallocated Items	1,745	5,994	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(308,774)	(308,684)	27
28			<b>Net Road and Equipment</b>	<b>756,951</b>	<b>745,560</b>	<b>28</b>
29	*		<b>TOTAL ASSETS</b>	<b>\$ 931,756</b>	<b>\$ 942,880</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 begin- ning of year (c)	Line No.
<b>Current Liabilities</b>						
30		751	Loans and Notes Payable	\$ -	\$ -	30
31		752	Accounts Payable; Interline and Other Balances	14,400	11,500	31
32		753	Audited Accounts and Wages	9,593	13,597	32
33		754	Other Accounts Payable	3,634	3,618	33
34		755, 756	Interest and Dividends Payable	1,196	1,392	34
35		757	Payables to Affiliated Companies	-	76,639	35
36		759	Accrued Accounts Payable	92,893	104,998	36
37		760, 761, 761.5, 762	Taxes Accrued	11,254	9,613	37
38		763	Other Current Liabilities	26,785	22,060	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	9,058	10,590	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>168,813</b>	<b>254,007</b>	<b>40</b>
<b>Non-Current Liabilities</b>						
41		765, 767	Funded Debt Unmatured	4,216	4,819	41
42		766	Equipment Obligations	11,326	16,573	42
43		766.5	Capitalized Lease Obligations	12,460	15,399	43
44		768	Debt in Default	-	-	44
45		769	Accounts payable: Affiliated Companies	122,272	48,768	45
46		770.1, 770.2	Unamortized Debt Premium	-	-	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	5,431	5,059	48
49		786	Accumulated Deferred Income Tax Credits	130,482	138,209	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	82,554	53,349	50
51			<b>TOTAL NONCURRENT LIABILITIES</b>	<b>368,741</b>	<b>282,176</b>	<b>51</b>
<b>Shareholders' Equity</b>						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	246,176	246,176	52
53			Common Stock	246,176	246,176	53
54			Preferred Stock	-	-	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	-	-	56
57		797	Retained Earnings:	-	-	57
58		798	Appropriated	-	-	58
59		798	Unappropriated (Schedule 220)	148,026	160,521	59
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			Net Stockholders Equity	394,202	406,697	61
62	*		<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>\$ 931,756</b>	<b>\$ 942,880</b>	<b>62</b>

**NOTES AND REMARKS**

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

(Dollars in Thousands)

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

1 Amount (estimated, if necessary) of net income or retained income which has to be provided for capital expenditures, and for sinking and other funds pursuant to provisions of reorganization plans, mortgages, deeds of trust, or other contracts \$ N/A

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made \$ 101,000\*

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 See Note 9 on Pages 9 through 11.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund See Note 9 on Pages 9 through 11. \$

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

(i) If funding is by insurance, give name of insuring company N/A

If funding is by trust agreement, list trustee(s) First Trust National Association

Date of trust agreement or latest amendment February 17, 1988

If respondent is affiliated in any way with the trustee(s), explain affiliation: N/A

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement Delaware & Hudson Corporation, a common control affiliate, is charged for the increased proportional costs of including its employees in the pension plan.

(e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify.

Yes      No X

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

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

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

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account.  
\$ N/A

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

Continued on following page

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

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

Disclose the nature and amount of contingency that is material.

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

See Page 9.

(a) Changes in Valuation Accounts

N/A

8. Marketable Equity Securities.

N/A

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

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

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

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

## 7. COMMITMENTS AND CONTINGENT LIABILITIES

The Internal Revenue Service (IRS) has challenged certain aspects of Soo Line Corporation's (Parent's) treatment of its 1985 Milwaukee Road purchase price and has proposed disallowing approximately \$130 million of net operating losses through tax year 1986. Since Parent has cumulative federal net operating loss carryforwards in excess of that amount, no cash tax payments would be immediately due by Parent or Soo Railroad if the IRS were to prevail. Portions of the IRS's adjustments if upheld may result in permanent differences between tax and book accounting for both Parent and Soo Railroad under current accounting rules and could also impact the tax years 1987 through 1989. Parent does not agree with the IRS and is taking all appropriate actions including appeals to sustain its position. Parent and Soo Railroad believes its December 31, 1991 tax accruals are adequate to cover the ultimate resolution of this matter.

## 8. MARKETABLE EQUITY SECURITIES

Not applicable.

## 9. PENSION AND OTHER EMPLOYEE BENEFITS

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

Net pension cost consists of the following:

	<u>1991</u>	<u>1990</u>
(In Thousands)		
Service cost-benefits earned during the year	\$ 446	\$ 456
Interest cost on projected benefit obligation	5,731	5,540
	-----	-----
	6,177	5,996
Actual return on plan assets	(7,764)	(180)
Net amortization and deferral	5,398	(2,177)
	-----	-----
Net pension expense	\$3,811	\$3,639
	=====	=====

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

## NOTES TO FINANCIAL STATEMENTS

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

The funded status of the plans and the amount recognized on the Combined Balance Sheets are as follows:

(In Thousands)	December 31,	
	1991	1990
Actuarial present value of benefit obligation:		
Vested benefits	\$60,873	\$59,806
Non-vested benefits	<u>362</u>	<u>1,242</u>
Accumulated benefit obligation	61,235	61,048
Effect of projected future salary increases	<u>5,497</u>	<u>4,043</u>
Projected benefit obligation	66,732	65,091
Plan assets at fair value	(40,409)	(33,674)
Unfunded status	26,323	31,417
Unrecognized transition liability at January 1, 1987		
being amortized over 17 years	(6,057)	(6,559)
Unrecognized prior service cost	(585)	(630)
Unamortized net gain (loss)	2,839	(179)
Additional minimum liability	-	<u>3,326</u>
Accrued pension liability	<u>\$22,520</u>	<u>\$27,375</u>
Assumed future salary increases	<u>5.0%</u>	<u>5.0%</u>
Discount rate	<u>9.0%</u>	<u>9.5%</u>
Asset return rate	<u>9.0%</u>	<u>9.0%</u>

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

Under the management employees' savings plan, participants may contribute from three to ten percent of their annual compensation. Soo Railroad will match 50% of the participants' contribution to the extent such contributions do not exceed 6% of the participants' annual compensation. Annual expense was \$451,000 in 1991, \$464,000 in 1990, and \$423,000 in 1989.

Under the clerical employees' savings plan, participants may contribute from 1% to 20% of their annual compensation. They may also elect to have Soo Railroad make deposits to the plan in lieu of unused sick leave days. Annual expense in 1991, 1990, and 1989 has been \$300,000, \$263,000, and \$275,000, respectively.

Effective in 1992, the majority of Soo Railroad's other organized employees will become eligible for participant funded savings and dependent child care benefit plans.

Effective January 1, 1992, the majority of Soo Railroad's active and retired employees will be converted from multiemployer insured health care and death benefit coverage to Soo Railroad's self-funded coverage. Substantially all other employees are expected to be converted to self-funded coverage in 1992. Benefits for retired employees generally include major medical coverage to age 65 and a small lump sum death benefit, both based on certain age and service requirements.

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

## NOTES TO FINANCIAL STATEMENTS

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

In 1991, Soo Railroad adopted Statement of Financial Accounting Standards No. 106, "Employers' Accounting for Post Retirement Benefits Other than Pensions," and recorded a \$25.5 million pretax charge (\$15.7 million net of tax) for the effect of accruing post retirement benefits over employees' active service period through December 31, 1991. Prior to this, Soo Railroad had accounted for most post retirement benefits on a cash basis; however, \$2.2 million had been previously accrued in conjunction with employee reduction programs. Information related to accounting under this standard is presented below.

The net periodic cost consists of the following:

(In Thousands)	1991
Service cost - benefits earned during the year	\$ 853
Interest cost on accumulated benefit	<u>2,612</u>
Net expense	<u>\$3,465</u>

Accumulated post retirement benefit obligation

(In Thousands)	December 31, 1991
Retirees	\$10,782
Fully eligible active plan participants	2,040
Other active plan participants	<u>14,895</u>
Total accumulated post retirement benefit obligation	<u>\$27,717</u>

The assumed health care cost trend rate for 1992 is 13.5% and is assumed to decrease incrementally to 6% after 15 years and remain at that level thereafter. The overall health care cost trend rate is 8.4%. The impact of a 1% increase in the health care cost trend rate would increase the accumulated post retirement benefit obligation by approximately \$3.9 million at year end 1991 and the net periodic cost by approximately \$.6 million for the year. The weighted average discount rate used in determining the accumulated post retirement obligation was 9.0%.

## 10. TRANSACTIONS WITH RELATED PARTIES

On March 7, 1991, Parent entered into a new long-term financing agreement with Canadian Pacific (U.S.) Finance, Inc. (CPFI), a subsidiary of CP. Soo Railroad advances payable to Parent were not affected by this transaction other than such advances are now classified as long-term debt due to the nature of Parent's new agreement. Outstanding advances from Parent totalled \$99.0 million and \$101.6 million at December 31, 1991 and 1990, respectively.

## 11. ACCOUNTS RECEIVABLE

Accounts receivable are presented net of allowances of \$1,703,000 as of December 31, 1991 and \$1,781,000 as of December 31, 1990.



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

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

NOTES TO FINANCIAL STATEMENTS

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

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

**NOTES TO FINANCIAL STATEMENTS**

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**210. RESULTS OF OPERATIONS**

(Dollars in Thousands)

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 18.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513. "Dividend Income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 under the "Income from Affiliated Companies" subsection of this schedule.

4. All contra entries hereunder should be indicated in parenthesis.

**5 Cross-checks****Schedule 210**

Line 15, column (b)  
Line 47 plus 48 plus 49, column (b)  
Line 50, column (b)

**Schedule 210**

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

**Schedule 410**

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

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	\$572,844	\$575,279	\$572,844		1
2		(102) Passenger	-	-	-		2
3		(103) Passenger-Related	-	-	-		3
4		(104) Switching	11,371	13,357	11,371		4
5		(105) Water Transfers	-	-	-		5
6		(106) Demurrage	3,091	3,298	3,091		6
7		(110) Incidental	1,494	1,225	1,494		7
8		(121) Joint Facility-Credit	137	547	137		8
9		(122) Joint Facility-Debit	-	-	-		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	588,937	593,706	588,937		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	-	-	-		11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	309	249	309		12
13		<b>TOTAL RAILWAY OPERATING REVENUES (lines 10-12)</b>	589,246	593,955	589,246		13
14	*	(531) Railway operating expenses	562,723	527,330	562,723		14
15	*	<b>Net revenue from railway operations</b>	26,523	66,625	26,523		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	5	16			16
17		(510) Miscellaneous rent income	2,760	2,364			17
18		(512) Separately operated properties-Profit	-	-			18
19		(513) Dividend Income (cost method)	114	114			19
20		(514) Interest Income	4,522	1,184			20
21		(516) Income from sinking and other funds	57	77			21
22		(517) Release of premiums on funded debt	-	-			22
23		(518) Reimbursements received under contracts and agreements	-	-			23
24		(519) Miscellaneous income	3,132	7,670			24
		<b>Income from affiliated companies: 519</b>					
25		a. Dividends (equity method)	1,494	2,842			25
26		b. Equity in undistributed earnings (losses)	774	973			26
27		<b>TOTAL OTHER INCOME (lines 16-26)</b>	12,858	15,240			27
28		<b>TOTAL INCOME (lines 15, 27)</b>	39,381	81,865			27
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	(22)	(10)			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	555	1,295			34
35		(553) Uncollectible accounts	-	-			35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)</b>	533	1,285			36
37		<b>Income available for fixed charges (lines 28, 36)</b>	\$ 38,848	\$ 80,580			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	\$ 31,026	\$ 24,990	38
39		(b) Interest in default	—	—	39
40		(547) Interest on unfunded debt	662	329	40
41		(548) Amortization of discount on funded debt	—	—	41
42		<b>TOTAL FIXED CHARGES (lines 38-41)</b>	<b>31,688</b>	<b>25,319</b>	<b>42</b>
43		Income after fixed charges (lines 37, 42)	7,160	55,261	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)	7,160	55,261	46
<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	700	1,100	47
48	*	(b) State income taxes	700	100	48
49	*	(c) Other income taxes	—	—	49
50	*	(557) Provision for deferred taxes	1,366	21,490	50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)</b>	<b>2,766</b>	<b>22,690</b>	<b>51</b>
52	*	Income from continuing operations (lines 46-51)	4,394	32,571	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)	4,394	32,571	55
<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)	(1,989)	—	56
57		(590) Income taxes on extraordinary items	(800)	—	57
58		(591) Provision for deferred taxes—Extraordinary items	—	—	58
59		<b>TOTAL EXTRAORDINARY ITEMS (lines 56-58)</b>	<b>(1,189)</b>	<b>—</b>	<b>59</b>
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$9,800)	(15,700)	—	60
61	*	Net income (Loss) (lines 55 + 59 + 60)	(12,495)	32,571	61
<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	Net revenues from railway operations	26,523	66,625	62
63	*	(556) Income taxes on ordinary income (—)	1,400	1,200	63
64	*	(557) Provision for deferred income taxes (—)	1,366	21,490	64
65		Income from lease of road and equipment (—)	(113)	76	65
66		Rent for leased roads and equipment ( + )	854	1,093	66
67		Net railway operating income (loss)	\$ 24,724	\$ 44,952	67

## NOTES AND REMARKS FOR SCHEDULES 210 and 220

## 1. SPECIAL CHARGES AND CREDITS

On July 26, 1991, Soo Railroad sold its 145 mile rail line from Hopkins to Appleton, Minnesota to Twin Cities and Western Railroad Company. The sale and related transactions resulted in sales proceeds of \$10.4 million and a special charge of \$4.1 million. On December 9, 1991, Soo Railroad sold its 102 mile rail line from Superior to Ladysmith, Wisconsin to Wisconsin Central Ltd. The sale resulted in sales proceeds of \$15.8 million and a special credit of \$9.9 million.

In 1990, special credits of \$10.9 million were recorded in conjunction with the cancellation of Soo Railroad's proposed sale of its Chicago to Kansas City rail line to Rio Grande Industries. In 1989, Soo Railroad had recorded a pretax charge of \$22.7 million in anticipation of the sale.

## 2. CUMULATIVE EFFECT OF CHANGES IN ACCOUNTING PRINCIPLES

See Schedule 200, Page 11, Explanatory Note 9. PENSION AND OTHER EMPLOYEE BENEFITS.

## 3. TRANSACTIONS WITH RELATED PARTIES

Effective January 1, 1990, Soo Railroad and Parent changed the policy between the two companies regarding accounting for various income and expense transactions between the two companies. Inasmuch as Soo Railroad is the only active subsidiary of Parent, Soo Railroad is now being charged the full impact on the Statement of Combined Income for all transactions effected by Parent. The items pushed down to Soo Railroad earnings for 1991 and 1990 are as follows:

	<u>1991</u>	<u>1990</u>
Interest expense	\$26.9	\$16.8
Extraordinary loss from early debt extinguishment, net of tax	1.2	-
Pretax Gain on sale of RAIL/TRAC stock	-	4.0
Interest income	4.4	-

## NOTES AND REMARKS FOR SCHEDULES 210 AND 220

Accounting distribution for the 1991 special charge for the Railroad's Hopkins to Appleton, MN line sale and 1991 special credit for the Railroad's Superior to Ladysmith, WI line sale follows:

(Dollars in Thousands)

Account/ Matrix -----	Description -----	Hopkins to Appleton, MN -----	Superior to Ladysmith, WI -----
61-11-XX	Proceeds Under(Over) Net Book Value	\$ 3,746	\$ (9,976)
61-61-99	Employee and Sale-Related Costs	320	90
701	Cash Proceeds	9,500	15,750
712	Materials and Supplies	(120)	(151)
731/735	Road Property-Net	(14,026)	(5,623)
741	Other Assets	900	
759	Accounts Payable	(100)	
763	Other Current Liabilities	(220)	(90)



### 229. 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 common 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	\$ 132,122	\$ 28,399	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		<b>CREDITS</b>			
3	*	(602) Credit balance transferred from income		774	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		<b>TOTAL</b>		774	6
		<b>DEBITS</b>			
7	*	(612) Debit balance transferred from income	13,269		7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock			11
12		Preferred stock <sup>1</sup>			12
13		<b>TOTAL</b>	13,269		13
14		Net increase (decrease) during year (Line 6 minus line 13)	(13,269)	774	14
15	*	Balance at close of year (Lines 1, 2 and 14)	118,853	\$ 29,173	15
16	*	Balance from line 15(c)	29,173	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	\$ 148,026	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ _____			19
20		Debits during year \$ _____			20
21		Balance at Close of year \$ _____			21
22		Amount of assigned Federal income tax consequences: Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

## 230. CAPITAL STOCK

PART I. CAPITAL STOCK  
(Dollars in Thousands)

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

Line No	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common	\$ 3-1/3	8,400,000	7,586,283		7,586,283	\$246,176		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		8,400,000	7,586,283		7,586,283	\$246,176		10

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

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

Line No	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year			7,586,283	\$246,176				11
12	Capital Stock Sold <sup>1</sup>								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year			7,586,283	\$246,176				17

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

Line No.	Description (a)	Current Year (b)	Prior Year-* (c)	Line No.
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
1	Cash received from operating revenues			1
2	Dividends received from affiliates			2
3	Interest received			3
4	Other income			4
5	Cash paid for operating expenses			5
6	Interest paid (net of amounts capitalized)			6
7	Income taxes paid			7
8	Other-net			8
9	NET CASH PROVIDED BY OPERATING ACTIVITIES			9
<b>RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>				
10	Income from continuing operations	4,394	32,571	10
<b>ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>				
11	Loss (gain) on sale or disposal of tangible property and investments	( 2,615)	( 7,623)	11
12	Depreciation and amortization expenses	34,137	33,405	12
13	Increase (decrease) in provision for deferred income taxes	1,366	21,490	13
14	Net decrease (increase) in undistributed earnings (losses) of affiliates	( 774)	( 974)	14
15	(Increase) decrease in accounts receivable	6,016	7,244	15
16	(Increase) decrease in materials and supplies and other current assets	5,081	( 10,880)	16
17	Increase (decrease) current liabilities other than debt	( 8,961)	( 15,013)	17
18	Increase (decrease) in other-net	8,495	10,933	18
	Special charges (credits), extraordinary items and accounting principle changes	11,073	( 10,878)	
19	Net cash provided from continuing operations	58,212	60,275	19
20	Add (subtract) cash generated (paid) by reason of discontinued operations, extraordinary items and accounting principle changes	( 16,889)	-	20
21	NET CASH PROVIDED FROM OPERATING ACTIVITIES	41,323	60,275	21
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
22	Proceeds from sale of property	28,951	14,860	22
23	Capital expenditures	( 66,106)	( 71,264)	23
24	Net change in temporary cash investments not qualifying as cash equivalents			24
25	Proceeds from sale/repayment of investment and advances			25
26	Purchase price of long-term investment and advances			26
27	Net decrease (increase) in sinking and other special funds	146	1,307	27
28	Other-net	914	940	28
29	NET CASH USED IN INVESTING ACTIVITIES	( 36,095)	( 54,157)	29
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
30	Proceeds from issuance of long-term debt and advances from related parties	194,333	124,265	30
31	Principal payments of long-term debt and advances repaid to related parties	(207,282)	(118,118)	31
32	Proceeds from issuance of capital stock			32
33	Purchase price of acquiring treasury stock			33
34	Cash dividends paid			34
35	Other-net	640	206	35
36	NET CASH FROM FINANCING ACTIVITIES	( 12,309)	6,353	36
37	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	( 7,081)	12,471	37
38	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	14,370	1,899	38
39	CASH AND CASH EQUIVALENTS AT END OF THE YEAR	7,289	14,370	39

FOOTNOTES TO SCHEDULE 240

Cash paid during the year for:				
40	Interest (net of amount capitalized)	4,303	8,955	40
	Interest paid to related parties	26,873	16,800	
41	Income taxes (net)	608	832	41

\* - Certain 1990 data has been reclassified to conform with the 1991 presentation.

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

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

Line No.	Item (a)	Source No.	Amount (b)	Line
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	\$ 20,264	1
2	Customers (706)	Schedule 200, line 6, column b	25,708	2
3	Other (707)	Note A	5,795	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	51,767	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	589,246	5
6	Rent Income	Note B	25,765	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	615,011	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	1,708	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	30	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	45	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	14,400	11
12	Audited Accounts and Wages Payable (753)	Note A	9,593	12
13	Accounts Payable—Other (754)	Note A	3,634	13
14	Other Taxes Accrued (761.5)	Note A	10,687	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	38,314	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	562,723	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	34,137	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	554,351	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	1,540	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	25	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	20	21
22	Cash Working Capital Required	Line 21 × line 19	30,800	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	7,289	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	7,289	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	35,811	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	35,811	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	\$ 43,100	28

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

## NOTES AND REMARKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SCHEDULE OF CONTROLLED COMPANIES

Name of Controlled Company	Other Controlling Companies
MT Properties, Inc.	BN-37.78%; CNW-36.72%; Whirlpool-12.75%
Belt Railway Company of Chicago	CSXT-25%; Conrail-16.67%; GTW, ICG, N&W, BN, AT&SF, and MP-8.33% each
DRI&NW Railway Company	BN-50%
Indiana Harbor Belt Railroad Company	Conrail-51%
Kansas City Terminal Railway Company	UP-25%; BN-16.67%; AT&SF, CM&W, C&NW, SSW, KCS, N&W- 8.33% each
Trailer Train	Various others

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

Line No.	Account No.	Class No.	Kind of security	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721	A-1	VII	Belt Railway Company of Chicago	8.33%	1
2	721	A-1	VII	DRI&NW Railway Company	50.00%	2
3	721	A-1	VII	Indiana Harbor Belt Railroad Company	49.00%	3
4	721	A-1	VII	Kansas City Terminal Railway Company	8.33%	4
5	721	A-1	VII	Trailer Train Company	2.70%	5
6						6
7				Total Class A-1		7
8						8
9						9
10	721	A-2	VII	Milwaukee Motor Transportation Company	100.00%	10
11	721	A-2	VII	CTH&SE Railway Company	54.02%	11
12						12
13				Total Class A-2		13
14						14
15	721	A-3	VII	Tri-State Land Company	100.00%	15
16	721	A-3	X	MT Properties, Inc.	12.75%	16
17						17
18				Total Class A-3		18
19						19
20				Total Class A		20
21						21
22						22
23						23
24						24
25						25
26	721	E-1	VII	Belt Railway Company of Chicago		26
27	721	E-1	VII	Milwaukee-Kansas City Southern Joint Agency		27
28	721	E-1	VII	DRI&NW Railway Company		28
29	721	E-1	VII	Kansas City Terminal Railway Company		29
30	721	E-1	VII	Western Railroad Association		30
31						31
32				Total Class E-1		32
33						33
34	721	E-2	VII	Milwaukee Motor Transportation Company		34
35						35
36				Total Class E-2		36
37						37
38						38
39						39
40						40

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

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1	\$ 260	-	-	\$ 260				1
2	477	-	-	477				2
3	1,359	-	-	1,359				3
4	50	-	-	50				4
5	218	-	-	218				5
6								6
7	2,364	-	-	2,364				7
8								8
9								9
10	-	-	-	-				10
11	-	-	-	-				11
12								12
13								13
14								14
15	900	-	-	900				15
16	91	-	-	91				16
17								17
18	991	-	-	991				18
19								19
20	3,355	-	-	3,355				20
21								21
22								22
23								23
24								24
25								25
26	1,967	-	\$ (390)	1,577				26
27	(11)	\$ 15	-	4				27
28	(2)	12	-	10				28
29	1,068	-	-	1,068				29
30	75	-	-	75				30
31								31
32	3,097	27	(390)	2,734				32
33								33
34	1,752	10	-	1,762				34
35								35
36	\$ 1,752	\$ 10	\$ -	\$ 1,762				36
37								37
38								38
39								39
40								40



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

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

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

Line No.	Investments and advances				Disposed of profit (loss)	Adjustments Account 721 5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2	\$ 562	—	\$ (562)	—	\$ 3			2
3								3
4								4
5	562	—	(562)	—	3			5
6								6
7	5,411	37	(952)	\$ 4,496	3			7
8								8
9								9
10	\$ 8,766	37	\$ (952)	\$ 7,851	\$ 3			10
11								11
12								12
13								13
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### 310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES

(Dollars in Thousands)

Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No	Name of issuing company and description of security held	(a)	(b)	(c)	(d)	(e)	(f)	Balance at close of year	Line No
	Carriers (List specifics for each company)								
1	Indiana Harbor Belt Railroad Company		\$ 11,375		\$ 232			\$ 11,607	1
2	Milwaukee Motor Transportation Company		(1,097)					(1,097)	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13	Total carriers		10,278		232			10,510	13
	Noncarrier (List specifics for each company)								
14	Tri-State Land Company		18,121		542			18,663	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	Total		\$ 28,399		\$ 774			\$ 29,173	27

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

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

## NOTES AND REMARKS

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

(Dollars in Thousands)

Line No	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment. and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No
1		(2) Land for transportation purposes	\$ 15,101			1
2		(3) Grading	37,445			2
3		(4) Other right-of-way expenditures	921			3
4		(5) Tunnels and subways	1,293			4
5		(6) Bridges, trestles, and culverts	98,086			5
6		(7) Elevated structures	-			6
7		(8) Ties	126,274			7
8		(9) Rail and other track material	251,769			8
9		(11) Ballast	133,415			9
10		(13) Fences, snowsheds, and signs	3,923			10
11		(16) Station and office buildings	11,430			11
12		(17) Roadway buildings	1,556			12
13		(18) Water stations	104			13
14		(19) Fuel stations	1,155			14
15		(20) Shops and enginehouses	9,599			15
16		(22) Storage warehouses	-			16
17		(23) Wharves and docks	1,689			17
18		(24) Coal and ore wharves	-			18
19		(25) TOFC COFC terminals	5,324			19
20		(26) Communication systems	12,433			20
21		(27) Signals and interlockers	31,921			21
22		(29) Power plants	206			22
23		(31) Power-transmission systems	519			23
24		(35) Miscellaneous structures	370			24
25		(37) Roadway machines	25,624			25
26		(39) Public improvements - Construction	10,383			26
27		(44) Shop machinery	7,213			27
28		(45) Power-plant machinery	565			28
29		Other (specify and explain)	-			29
30		TOTAL EXPENDITURES FOR ROAD	788,318			30
31		(52) Locomotives	89,022			31
32		(53) Freight-train cars	145,278			32
33		(54) Passenger-train cars	-			33
34		(55) Highway revenue equipment	12			34
35		(56) Floating equipment	-			35
36		(57) Work equipment	6,954			36
37		(58) Miscellaneous equipment	2,008			37
38		(59) Computer systems and word processing equipment	16,658			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	259,932			39
40		(76) Interest during construction	-			40
41		(80) Other elements of investment	(922)			41
42		(90) Construction in progress	6,916			42
43		GRAND TOTAL	\$ 1,054,244			43

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

Line No	Cross Check	Expenditures for additions during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No
	A/C	(e)	(f)	(g)	(h)	
1	2	\$ 23	\$ 376	\$ (353)	\$ 14,748	1
2	3	203	4,123	(3,920)	33,525	2
3	4	30	272	(242)	679	3
4	5	—	—	—	1,293	4
5	6	370	5,707	(5,337)	92,749	5
6	7	—	—	—	—	6
7	8	16,446	6,471	9,975	136,249	7
8	9	26,983	12,632	14,351	266,120	8
9	11	10,801	11,047	(246)	133,169	9
10	13	21	292	(271)	3,652	10
11	16	556	111	445	11,875	11
12	17	34	6	28	1,584	12
13	18	—	—	—	104	13
14	19	21	6	15	1,170	14
15		358	12	346	9,945	15
16		—	—	—	—	16
17		—	—	—	1,689	17
18		—	—	—	—	18
19		80	—	80	5,404	19
20		2,658	215	2,443	14,876	20
21		4,612	1,125	3,487	35,408	21
22		—	—	—	206	22
23		49	1	48	567	23
24		7	—	7	377	24
25		1,639	159	1,480	27,104	25
26		1,693	276	1,417	11,800	26
27		21	—	21	7,234	27
28		—	—	—	565	28
29		—	—	—	—	29
30		66,605	42,831	23,774	812,092	30
31		1,432	4,716	(3,284)	85,738	31
32		666	3,381	(2,715)	142,563	32
33		—	—	—	—	33
34		—	—	—	12	34
35		—	—	—	—	35
36		—	(11)	11	6,965	36
37		138	254	(116)	1,892	37
38		1,514	3,454	(1,940)	14,718	38
39		3,750	11,794	(8,044)	251,888	39
40		—	—	—	—	40
41		—	—	—	(922)	41
42		(4,249)	—	(4,249)	2,667	42
43		66,106	54,625	11,481	1,065,725	43

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Account  (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	\$ 37,445	\$ 35,863	.97				1
2	(4) Other, right-of-way expenditures	921	682	1.03				2
3	(5) Tunnels and subways	1,293	1,293	1.01				3
4	(6) Bridges, trestles, and culverts	98,086	94,109	1.54				4
5	(7) Elevated structures	-	-	-				5
6	(8) Ties	126,274	134,350	4.68				6
7	(9) Rail and other track material	251,769	267,815	3.35				7
8	(11) Ballast	133,415	132,165	2.50				8
9	(13) Fences, snow sheds, and signs	3,923	3,678	2.98				9
10	(16) Station and office buildings	11,431	11,893	2.62				10
11	(17) Roadway buildings	1,556	1,575	3.93				11
12	(18) Water stations	103	103	16.27				12
13	(19) Fuel stations	1,155	1,163	3.09				13
14	(20) Shops and enginehouses	9,599	9,921	1.76				14
15	(22) Storage warehouses	-	-	-				15
16	(23) Wharves and docks	1,689	1,689	3.29				16
17	(24) Coal and ore wharves	-	-	-				17
18	(25) TOFC/COFC terminals	5,324	5,347	3.06				18
19	(26) Communication systems	12,433	14,798	1.59				19
20	(27) Signals and interlockers	31,922	34,904	2.82				20
21	(29) Power plants	206	206	1.06				21
22	(31) Power-transmission systems	518	552	1.72				22
23	(35) Miscellaneous structures	370	377	2.18				23
24	(37) Roadway machines	25,624	27,076	5.61				24
25	(39) Public improvements—Construction	10,383	11,770	2.50				25
26	(44) Shop machinery	7,213	7,218	2.86				26
27	(45) Power-plant machinery	565	565	2.70				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	773,217	799,112	3.07				30
	EQUIPMENT							
31	(52) Locomotives	89,022	84,312	2.88				31
32	(53) Freight-train cars	145,277	143,305	3.88				32
33	(54) Passenger-train cars	-	-	-				33
34	(55) Highway revenue equipment	12	12	12.86				34
35	(56) Floating equipment	-	-	-				35
36	(57) Work equipment	6,955	6,966	3.03				36
37	(58) Miscellaneous equipment	2,008	1,756	12.13				37
38	(59) Computer systems and word processing equipment	16,658	16,451	15.00				38
39	TOTAL EQUIPMENT	259,932	252,802	4.31				39
40	GRAND TOTAL	\$1,033,149	\$1,051,914	NA			NA	40

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account  (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$ 14,375	\$ 362		\$ 2,067		\$ 12,670	1
2		(4) Other, right-of-way expenditures	200	8		22		186	2
3		(5) Tunnels and subways	76	13		-		89	3
4		(6) Bridges, trestles, and culverts	12,543	1,488		1,450		12,581	4
5		(7) Elevated structures	-	-		-		-	5
6		(8) Ties	62,906	6,210		8,304		60,812	6
7		(9) Rail and other track material	71,425	8,607		3,751		76,281	7
8		(11) Ballast	9,899	3,452		7,550		5,801	8
9		(13) Fences, snow sheds, and signs	1,895	115		119		1,891	9
10		(16) Station and office buildings	1,844	304		18		2,130	10
11		(17) Roadway buildings	400	62		3		459	11
12		(18) Water stations	32	17		-		49	12
13		(19) Fuel stations	421	36		2		455	13
14		(20) Shops and enginehouses	3,273	172		2		3,443	14
15		(22) Storage warehouses	-	-		-		-	15
16		(23) Wharves and docks	461	56		-		517	16
17		(24) Coal and ore wharves	-	-		-		-	17
18		(25) TOFC/COFC terminals	1,183	163		-		1,346	18
19		(26) Communication systems	1,780	217		(68)		2,065	19
20		(27) Signals and interlockers	4,143	944		355		4,732	20
21		(29) Power plants	73	2		-		75	21
22		(31) Power-transmission systems	204	9		-		213	22
23		(35) Miscellaneous structures	143	9		-		152	23
24		(37) Roadway machines	8,568	573	918*	123		9,936	24
25		(39) Public improvements—Construction	859	272		103		1,028	25
26		(44) Shop machinery*	1,735	206		-		1,941	26
27		(45) Power-plant machinery	138	15		-		153	27
28		All other road accounts							28
29		Amortization (Adjustments)	(82)	(28)		-		(110)	29
30		TOTAL ROAD	198,494	23,284	918	23,801		198,895	30
EQUIPMENT									
31	*	(52) Locomotives	46,148	2,327		4,789		43,686	31
32	*	(53) Freight-train cars	51,360	5,559		2,675	120	54,124	32
33	*	(54) Passenger-train cars	-	-		-		-	33
34	*	(55) Highway revenue equipment	11	2		-		13	34
35	*	(56) Flooding equipment	-	-		-		-	35
36	*	(57) Work equipment	3,182	218	120	5		3,515	36
37	*	(58) Miscellaneous equipment	1,631	249		229		1,651	37
38		(59) Computer systems and word processing equipment	7,718	2,510		3,455		6,773	38
39	*	Amortization Adjustments	(41)	(12)		-		(53)	39
40		TOTAL EQUIPMENT	110,009	10,853	120	11,153	120	109,709	40
41		GRAND TOTAL	\$308,503	\$ 34,137	\$ 1,038	\$34,954	\$ 120	\$308,604	41

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



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

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

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

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
1	(3) Grading			%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings	Total road and equipment leased to others is less than 5% of total owned.			11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOPC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>	\$4,289	\$2,834		41

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

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

(Dollars in Thousands)

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

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

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

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

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

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

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

NOTES AND REMARKS FOR SCHEDULE 342

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

(Dollars in Thousands)

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

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

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

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

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

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

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

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includable in operating expenses of the respondent. (See Schedule 340 for the reserve relating to road and equipment owned and used by the respondent).

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

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

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

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

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

(Dollars in Thousands)

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

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

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

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

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

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

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1	R	Soo Line Railroad Company	3,458	\$1,065,725	\$ 308,774	1
2						2
3		Note:				3
4		Line 1: Amount shown represents the following:				4
5						5
6		Account 731		1,062,411	308,363	6
7						7
8		Account 732				8
9		- Equipment leased from various railway				9
10		equipment leasing companies		2,140	287	10
11		- Property leased from Bldg. Mgt.				11
12		Associates - Mpls.		1,067	123	12
13		- Roadway machines leased from various				13
14		leasing companies		25	-	14
15		- Lease of various road property		82	1	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	3,458	\$1,065,725	\$ 308,774	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 sub 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	\$ 14,748				1
2		(3) Grading	33,525				2
3		(4) Other, right-of-way expenditures	679				3
4		(5) Tunnels and subways	1,293				4
5		(6) Bridges, trestles, and culverts	92,749				5
6		(7) Elevated structures	-				6
7		(8) Ties	136,249				7
8		(9) Rail and other track material	266,120				8
9		(11) Ballast	133,169				9
10		(13) Fences, snow sheds, and signs	3,652				10
11		(16) Station and office buildings	11,875				11
12		(17) Roadway buildings	1,584				12
13		(18) Water stations	104				13
14		(19) Fuel stations	1,170				14
15		(20) Shops and enginehouses	9,945				15
16		(22) Storage warehouses	-				16
17		(23) Wharves and docks	1,689				17
18		(24) Coal and ore wharves	-				18
19		(25) TOFC/COFC terminals	5,404				19
20		(26) Communication systems	14,876				20
21		(27) Signals and interlockers	35,408				21
22		(29) Power plants	206				22
23		(31) Power-transmission systems	567				23
24		(35) Miscellaneous structures	377				24
25		(37) Roadway machines	27,104				25
26		(39) Public improvements—Construction	11,800				26
27		(44) Shop machinery	7,234				27
28		(45) Power-plant machinery	565				28
29		Leased property capitalized rentals (explain)	-				29
30		Other (specify and explain)	-				30
31		<b>TOTAL ROAD</b>	<b>812,092</b>				31
32		(52) Locomotives	85,738				32
33		(53) Freight-train cars	142,563				33
34		(54) Passenger-train cars	-				34
35		(55) Highway revenue equipment	12				35
36		(56) Floating equipment	-				36
37		(57) Work equipment	6,965				37
38		(58) Miscellaneous equipment	1,892				38
39		(59) Computer systems and word processing equipment	14,718				39
40		<b>TOTAL EQUIPMENT</b>	<b>251,888</b>				40
41		(76) Interest during construction	-				41
42		(80) Other elements of investment	(922)				42
43		(90) Construction work in progress	2,667				43
44		<b>GRAND TOTAL</b>	<b>\$ 1,065,725</b>				44



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

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

1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	PASSENGER	TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)				
WAYS AND STRUCTURE:										
ADMINISTRATIVE										
1	TRACK	1,973	52	146	164	2,335	2,335		2,335	1
2	BRIDGE AND BUILDING	716	32	93	99	940	940		940	2
3	SIGNAL	1,038	49	134	163	1,384	1,384		1,384	3
4	COMMUNICATION	616	29	84	107	836	836		836	4
5	OTHER	509	19	70	232	830	830		830	5
REPAIR AND MAINTENANCE										
6	ROADWAY - RUNNING	2,429	53	517	( 534)	2,465	2,465		2,465	6
7	ROADWAY - SWITCHING	296	10	50	-	356	356		356	7
8	TUNNELS & SUBWAYS - RUNNING	-	1	-	-	1	1		1	8
9	TUNNELS & SUBWAYS - SWITCHING	-	-	-	-	-	-		-	9
10	BRIDGES & CULVERTS - RUNNING	1,052	489	95	51	1,687	1,687		1,687	10
11	BRIDGES & CULVERTS - SWITCHING	93	43	12	-	148	148		148	11
12	TIES - RUNNING	1,033	523	( 72)	( 96)	1,388	1,388		1,388	12
13	TIES - SWITCHING	422	347	16	-	785	785		785	13
14	RAIL & OTH - RUNNING	6,546	2,670	491	( 2,944)	6,763	6,763		6,763	14
15	RAIL & OTH - SWITCHING	1,179	958	( 8)	-	2,129	2,129		2,129	15
16	BALLAST - RUNNING	1,430	586	( 93)	( 1,595)	328	328		328	16
17	BALLAST - SWITCHING	132	-	( 3)	-	129	129		129	17
18	ROAD PROPERTY DAMAGED - RUNNING	911	311	36	-	1,258	1,258		1,258	18
19	ROAD PROPERTY DAMAGED - SWITCHING	950	20	3	-	973	973		973	19
20	ROAD PROPERTY DAMAGED - OTHER	25	13	381	-	419	419		419	20
21	SIGNALS - INTERLOCKERS - RUNNING	3,553	1,676	( 1,399)	717	4,547	4,547		4,547	21
22	SIGNALS - INTERLOCKERS - SWITCHING	-	-	-	-	-	-		-	22
23	COMMUNICATIONS SYSTEMS	1,679	552	( 10)	115	2,336	2,336		2,336	23
24	POWER SYSTEMS	67	19	28	-	114	114		114	24
25	HIGHWAY GRADE CROSSING - RUNNING	427	243	153	( 5)	818	818		818	25
26	HIGHWAY GRADE CROSSING - SWITCHING	( 3)	( 4)	( 1)	-	( 8)	( 8)		( 8)	26
27	STATION & OFFICE BUILDINGS	776	281	474	23	1,554	1,554		1,554	27
28	SHOP BUILDINGS - LOCOMOTIVES	386	105	293	-	784	784		784	28
29	SHOP BUILDINGS - FREIGHT CARS	19	3	28	-	50	50		50	29
30	SHOP BUILDINGS - OTHER EQUIPMENT	408	132	208	-	748	748		748	30



1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	PASSENGER	TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	FREIGHT (F)				
134	OTHER RENTS - [CREDIT] - SWITCHING	-	-	-	-	-	-	-	-	134
135	OTHER RENTS - [CREDIT] - OTHER	-	-	-	-	-	-	-	-	135
136	DEPRECIATION - RUNNING	-	-	-	19,921	19,921	19,921	-	19,921	136
137	DEPRECIATION - SWITCHING	-	-	-	601	601	601	-	601	137
138	DEPRECIATION - OTHER	-	-	-	2,556	2,556	2,556	-	2,556	138
139	JOINT FACILITY - DEBIT - RUNNING	-	-	8,761	-	8,761	8,761	-	8,761	139
140	JOINT FACILITY - DEBIT - SWITCHING	-	-	1,389	-	1,389	1,389	-	1,389	140
141	JOINT FACILITY - DEBIT - OTHER	-	-	74	-	74	74	-	74	141
142	JOINT FACILITY - [CREDIT] - RUNNING	-	-	( 5,379)	-	( 5,379)	( 5,379)	-	( 5,379)	142
143	JOINT FACILITY - [CREDIT] - SWITCHING	-	-	( 57)	-	( 57)	( 57)	-	( 57)	143
144	JOINT FACILITY - [CREDIT] - OTHER	-	-	( 21)	-	( 21)	( 21)	-	( 21)	144
145	DISMANTLING RETIRED ROAD PROPERTY - RUNNING	1	-	15	-	16	16	-	16	145
146	DISMANTLING RETIRED ROAD PROPERTY - SWITCHING	2	-	-	-	-	2	-	2	146
147	DISMANTLING RETIRED ROAD PROPERTY - OTHER	703	-	28	-	731	731	-	731	147
148	OTHER - RUNNING	476	499	( 23)	( 6,782)	( 5,830)	( 5,830)	-	( 5,830)	148
149	OTHER - SWITCHING	-	-	-	-	-	-	-	-	149
150	OTHER - OTHER	35	169	-	( 797)	( 593)	( 593)	-	( 593)	150
151	TOTAL WAY AND STRUCTURE	31,771	13,961	18,702	40,270	104,704	104,704	-	104,704	151
EQUIPMENT:										
LOCOMOTIVES										
201	ADMINISTRATIVE	987	53	45	65	1,150	1,150	-	1,150	201
202	REPAIR AND MAINTENANCE	6,922	(9,998)	2,140	17	19,077	19,077	-	19,077	202
203	MACHINERY REPAIR	4	18	12	-	34	34	-	34	203
204	EQUIPMENT DAMAGED	77	443	27	-	547	547	-	547	204
205	FRINGE BENEFITS	-	-	-	-	3,660	3,660	-	3,660	205
206	OTHER CASUALTIES & INSURANCE	-	-	-	-	1,923	1,923	-	1,923	206
207	LEASE RENTALS - DEBIT	-	-	10,996	-	10,996	10,996	-	10,996	207
208	LEASE RENTALS - [CREDIT]	-	-	( 14)	-	( 14)	( 14)	-	( 14)	208
209	JOINT FACILITY RENT - DEBIT	-	-	-	-	-	-	-	-	209
210	JOINT FACILITY RENT - [CREDIT]	-	-	-	-	-	-	-	-	210
211	OTHER RENTS - DEBIT	-	-	-	-	-	-	-	-	211
212	OTHER RENTS - [CREDIT]	-	-	( 146)	-	( 146)	( 146)	-	( 146)	212
213	DEPRECIATION	-	-	-	2,445	2,445	2,445	-	2,445	213
214	JOINT FACILITY - DEBIT	-	-	700	-	700	700	-	700	214
215	JOINT FACILITY - [CREDIT]	-	-	( 6)	-	( 6)	( 6)	-	( 6)	215
216	REPAIRS BILLED TO OTHERS - [CREDIT]	-	-	( 352)	-	( 352)	( 352)	-	( 352)	216

1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)	
217	DISMANTLING RETIRED PROPERTY	-	-	-	-	-	-	217
218	OTHER	20	174	-	28	222	222	218
219	TOTAL LOCOMOTIVE	8,010	10,686	13,402	8,138	40,236	40,236	219
FREIGHT CARS								
220	ADMINISTRATIVE	555	33	73	98	759	759	220
221	REPAIR & MAINTENANCE	5,562	7,322	13,252	51	26,187	26,187	221
222	MACHINERY REPAIR	36	29	126	-	191	191	222
223	EQUIPMENT DAMAGED	12	(281)	2,954	-	2,685	2,685	223
224	FRINGE BENEFIT	-	-	-	2,645	2,645	2,645	224
225	OTHER CASUALTIES & INSURANCE	-	-	-	2,542	2,542	2,542	225
226	LEASE RENTALS - DEBIT	-	-	25,357	-	25,357	25,357	226
227	LEASE RENTALS - [CREDIT]	-	-	(1,041)	-	(1,041)	(1,041)	227
228	JOINT FACILITY RENT - DEBIT	-	-	-	-	-	-	228
229	JOINT FACILITY RENT - [CREDIT]	-	-	-	-	-	-	229
230	OTHER RENTS - DEBIT	-	-	60,210	-	60,210	60,210	230
231	OTHER RENTS - [CREDIT]	-	-	(23,339)	-	(23,339)	(23,339)	231
232	DEPRECIATION	-	-	-	5,606	5,606	5,606	232
233	JOINT FACILITY - DEBIT	-	-	-	-	-	-	233
234	JOINT FACILITY - [CREDIT]	-	-	(4)	-	(4)	(4)	234
235	REPAIRS BILLED TO OTHERS - [CREDIT]	-	-	(12,198)	-	(12,198)	(12,198)	235
236	DISMANTLING RETIRED PROPERTY	-	-	-	-	-	-	236
237	OTHER	17	(102)	1	(7)	(91)	(91)	237
238	TOTAL FREIGHT CARS	6,182	7,001	65,391	10,935	89,509	89,509	238
OTHER EQUIPMENT								
301	ADMINISTRATIVE	37	2	5	187	231	231	301
302	TRUCKS, TRAILERS, CONTAINERS	54	-	691	-	745	745	302
303	FLOATING EQUIPMENT - REVENUE SERVICE	-	-	-	-	-	-	303
304	PASSENGER & OTHER REVENUE SERVICE	-	-	-	-	-	-	304
305	COMPUTERS & DATA PROCESSING SYSTEMS	-	-	-	-	-	-	305
306	MACHINERY	107	134	39	-	280	280	306
307	WORK & OTHER NON-REVENUE EQUIPMENT	169	87	1,586	-	1,842	1,842	307
308	EQUIPMENT DAMAGED	-	-	-	-	-	-	308
309	FRINGE BENEFITS	-	-	-	226	226	226	309
310	OTHER CASUALTIES & INSURANCE	-	-	-	42	42	42	310
311	LEASE RENTALS - DEBIT	-	-	3,267	-	3,267	3,267	311
312	LEASE RENTALS - [CREDIT]	-	-	-	-	-	-	312

1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)	PASSENGER (G)	
313	JOINT FACILITY RENT - DEBIT	-	-	-	-	-	(	313
314	JOINT FACILITY RENT - [CREDIT]	-	-	( 12)	-	( 12)	(	314
315	OTHER RENTS - DEBIT	-	-	2,831	-	2,831	2,831	315
316	OTHER RENTS - [CREDIT]	-	-	( 661)	-	( 661)	(	316
317	DEPRECIATION	-	-	-	3,008	3,008	3,008	317
318	JOINT FACILITY - DEBIT	-	-	276	-	276	276	318
319	JOINT FACILITY - [CREDIT]	-	-	( 282)	-	( 282)	(	319
320	REPAIRS BILLED TO OTHERS - [CREDIT]	-	-	( 58)	-	( 58)	(	320
321	DISHANTLING RETIRED PROPERTY	-	-	-	-	-	-	321
322	OTHER	18	1	-	( 15)	4	4	322
323	TOTAL OTHER EQUIPMENT	385	224	7,682	3,448	11,739	11,739	323
324	TOTAL EQUIPMENT	14,577	17,911	86,475	22,521	141,484	141,484	324
TRANSPORTATION:								
TRAIN OPERATION								
401	ADMINISTRATION	10	-	-	-	-	-	401
402	ENGINE CREWS	15,398	1	2,316	773	18,488	18,488	402
403	TRAIN CREWS	30,849	128	3,498	1,657	36,132	36,132	403
404	DISPATCHING TRAINS	3,008	1	71	( 56)	3,024	3,024	404
405	OPERATING SIGNALS & INTERLOCKERS	229	26	421	( 1)	675	675	405
406	OPERATING DRAWBRIDGES	187	-	10	-	197	197	406
407	HIGHWAY CROSSING PROTECTION	2	2	1	( 108)	( 103)	(	407
408	TRAIN INSPECTION & LUBRICATION	4,122	26	721	( 278)	4,591	4,591	408
409	LOCOMOTIVE FUEL	379	31,332	4	-	31,715	31,715	409
410	ELECTRIC POWER PURCHASED OR PROD.	-	-	-	-	-	-	410
411	SERVICING LOCOMOTIVES	2,214	1,487	186	( 7)	3,880	3,880	411
412	FREIGHT LOST OR DAMAGED - SOLELY R	-	-	-	1,181	1,181	1,181	412
413	CLEARING WRECKS	241	35	3,599	( 3)	3,872	3,872	413
414	FRINGE BENEFITS	-	-	-	21,483	21,483	21,483	414
415	OTHER CASUALTIES & INSURANCE	-	-	-	17,973	17,973	17,973	415
416	JOINT FACILITY-DEBIT	-	-	8,474	-	8,474	8,474	416
417	JOINT FACILITY-[CREDIT]	-	-	( 1,813)	-	( 1,813)	(	417
418	OTHER	1,085	62	501	243	1,891	1,891	418
419	TOTAL TRAIN OPERATIONS	57,724	33,100	17,989	42,857	151,670	151,670	419
YARD OPERATIONS								
420	ADMINISTRATION	2	-	-	-	2	2	420
421	SWITCH CREWS	23,938	-	-	( 1,003)	22,935	22,935	421

1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)		
							PASSENGER (G)	
							(H)	
422	CONTROLLING OPERATIONS	273	-	91	-	364	364	422
423	YARD AND TERMINAL CLERICAL	11,340	72	648	6	12,066	12,066	423
424	OPERATING SWITCHES	26	-	-	-	26	26	424
425	LOCOMOTIVE FUEL	30	3,175	-	-	3,205	3,205	425
426	ELECTRIC POWER PURCHASED OR PRODUCED	-	-	-	-	-	-	426
427	SERVICING LOCOMOTIVES	897	272	28	-	1,197	1,197	427
428	FREIGHT LOST OR DAMAGED	-	-	-	-	-	-	428
429	CLEARING WRECK	71	4	118	( 90)	103	103	429
430	FRINGE BENEFITS	-	-	-	15,225	15,225	15,225	430
431	OTHER CASUALTIES & INSURANCE	-	-	-	192	192	192	431
432	JOINT FACILITY-DEBIT	-	-	399	-	399	399	432
433	JOINT FACILITY- (CREDIT)	-	-	-	-	-	-	433
434	OTHER	822	-	39	( 41)	820	820	434
435	TOTAL YARD OPERATIONS	37,399	3,523	1,323	14,289	56,534	56,534	435
TRAIN AND YARD OPERATIONS COMMON								
501	CLEANING CAR INTERIORS	25	-	9	-	34	34	501
502	ADJUSTING & TRANSFERRING LOADS	16	1	423	-	440	440	502
503	CAR LOADING DEVICES & GRAIN DOORS	-	-	-	-	-	-	503
504	FREIGHT LOST & DAMAGED - ALL OTHER	-	-	-	1,377	1,377	1,377	504
505	FRINGE BENEFITS	-	-	-	13	13	13	505
506	TOTAL TRAIN & YARD OPERATIONS COMMON	41	1	432	1,390	1,864	1,864	506
SPECIALIZED SERVICE OPERATIONS								
507	ADMINISTRATION	855	99	318	108	1,380	1,380	507
508	PICKUP & DELIVERY AND MARINE LINE HAUL	-	-	-	-	-	-	508
509	LOADING & UNLOADING & LOCAL MARINE	173	20	4,833	-	5,026	5,026	509
510	PROTECTIVE SERVICES	3	62	153	( 185)	33	33	510
511	FREIGHT LOST OR DAMAGED-SOLELY RELATED	-	-	-	173	173	173	511
512	FRINGE BENEFITS	-	-	-	432	432	432	512
513	CASUALTIES & INSURANCE	-	-	-	30	30	30	513
514	JOINT FACILITY - DEBIT	-	-	-	-	-	-	514
515	JOINT FACILITY - (CREDIT)	-	-	-	-	-	-	515
516	OTHER	5	50	-	-	55	55	516
517	TOTAL SPECIAL SERVICES OPERATIONS	1,036	231	5,304	558	7,129	7,129	517

1991  
SCHEDULE 410 RAILWAY OPERATING EXPENSES  
(DOLLARS IN THOUSANDS)

LINE NO.	NAME OF RAILWAY OPERATING EXPENSE ACCOUNT	FREIGHT					TOTAL	LINE NO.
		SALARIES & WAGES (B)	MAT'L & OTHER (C)	PURCHASED SERVICES (D)	GENERAL (E)	TOTAL FREIGHT (F)		
							PASSENGER (G)	(H)
<b>ADMINISTRATIVE SUPPORT OPERATIONS</b>								
518	ADMINISTRATION	5,522	257	2,051	1,304	9,134		9,134
519	EMPLOYEES PERFORMING CLERICAL FUNCTIONS	3,356	776	810	(412)	4,530		4,530
520	COMMUNICATION SYSTEMS OPERATION	85	3	24	(2)	110		110
521	LOSS & DAMAGE CLAIMS PROCESSING	183	1	-	-	184		184
522	FRINGE BENEFITS	-	-	-	3,956	3,956		3,956
523	CASUALTIES & INSURANCE	-	-	-	51	51		51
524	JOINT FACILITY - DEBIT	-	-	-	-	-		-
525	JOINT FACILITY - [CREDIT]	-	-	-	-	-		-
526	OTHER	264	29	354	20	667	(3)	667
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	9,410	1,066	3,236	4,917	18,629		18,629
528	TOTAL TRANSPORTATION	105,610	37,921	28,284	64,011	235,826		235,826
<b>GENERAL AND ADMINISTRATIVE</b>								
601	OFFICERS - GENERAL ADMINISTRATIVE	1,662	307	2,302	2,177	6,448		6,448
602	ACTING, AUDITING, AND FINANCE	6,072	137	747	110	7,066		7,066
603	MANAGEMENT SERVICES AND DATA PROCESSING	1,639	144	12,104	99	13,986		13,986
604	MARKETING	2,693	96	934	763	4,286		4,286
605	SALES	2,992	11	224	262	3,489		3,489
606	INDUSTRIAL DEVELOPMENT	485	9	65	1	560		560
607	PERSONNEL & LABOR RELATIONS	2,444	70	828	260	3,602		3,602
608	LEGAL AND SECRETARIAL	2,128	22	2,873	(77)	4,946		4,946
609	PUBLIC RELATIONS & ADVERTISING	76	24	94	50	244		244
610	RESEARCH AND DEVELOPMENT	649	-	-	-	649		649
611	FRINGE BENEFITS	-	-	-	13,104	13,104		13,104
612	CASUALTIES & INSURANCE	-	-	-	751	751		751
613	WRITEDOWN OF UNCOLLECTIBLE ACCOUNTS	-	-	-	730	730		730
614	PROPERTY TAXES	-	-	-	4,893	4,893		4,893
615	OTHER TAXES EXCEPT ON CORPORATE	-	-	-	6,696	6,696		6,696
616	JOINT FACILITY - DEBIT	-	-	-	-	-		-
617	JOINT FACILITY - [CREDIT]	-	-	259	-	259		259
618	OTHER	-	-	(1)	-	(1)		(1)
619	TOTAL GENERAL AND ADMINISTRATIVE	2,235	15	-	6,751	9,001		9,001
620	TOTAL CARRIER OPERATING EXPENSES	174,833	835	20,429	36,570	80,709		80,709
			70,628	153,890	163,372	562,723		562,723



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

Line No.	Crns. Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A	\$ 23		1
2		3	Grading	\$ 362	52		2
3		4	Other right-of-way expenditures	8	1		3
4		5	Tunnels and subways	13	-		4
5		6	Bridges, trestles and culverts	1,486	1	\$ (2)	5
6		7	Elevated structures		-		6
7		8	Ties	6,201	212	(9)	7
8		9	Rail and other track material	8,595	430	(12)	8
9		11	Ballast	3,448	208	(4)	9
10		13	Fences, warehouses and signs	115	1		10
11		16	Station and office buildings	304	3,213		11
12		17	Roadway buildings	62	1		12
13		18	Water stations	17	-		13
14		19	Fuel stations	36	2		14
15		20	Shops and enginehouses	172	10		15
16		22	Storage warehouses		-		16
17		23	Wharves and docks	56	-		17
18		24	Coal and ore wharves		-		18
19		25	TOFC COFC terminals	163	6		19
20		26	Communications systems	217	27		20
21		27	Signals and interlockers	944	59		21
22		29	Power plants	2	-		22
23		31	Power transmission systems	9	5		23
24		35	Miscellaneous structures	9	-		24
25		37	Roadway machines	572	80	(1)	25
26		39	Public improvements: construction	272	9		26
27		45	Power plant machines	15	5		27
28		-	Other lease/rentals	N/A	-	N/A	28
29	*	-	TOTAL	\$ 23,078	\$ 4,345	\$ (28)	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 (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (c). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415
- 4 Report in columns (b) and (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars
- 5 Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in L.A. Part No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem)

Include railroad owned per diem tank cars on line 17

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

Line No	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
		CAR TYPES							
1		Box-Plan 40 Foot		\$ 11	\$ 21	\$ -	\$ 28	\$ 18	1
2		Box-Plan 50 Foot and Longer		504	1,115	1,028	2,875	2,987	2
3		Box-Equipped		899	1,783	-	2,790	2,741	3
4		Gondola-Plan		591	1,865	57	296	773	4
5		Gondola-Equipped		197	450	-	240	457	5
6		Hopper-Covered		4,578	5,449	7,222	2,578	4,903	6
7		Hopper-Open Top-General Service		292	766	-	550	879	7
8		Hopper-Open Top-Special Service		-	-	-	127	123	8
9		Refrigerator-Mechanical		-	-	-	183	158	9
10		Refrigerator-Non-Mechanical		328	515	200	324	844	10
11		Flat TOP/COFC		139	405	9,191	1,155	1,423	11
12		Flat Multi-Level		-	-	1,684	366	387	12
13		Flat-General Service		33	108	-	127	123	13
14		Flat-Other		208	445	28	2,184	1,546	14
15		Tank-Under 22,000 Gallons		-	-	4,282	-	-	15
16		Tank-22,000 Gallons and Over		-	-	2,855	-	-	16
17		All Other Freight Cars		108	214	428	141	158	17
18		Auto Racks		-	2,315	1,570	128	53	18
19		TOTAL FREIGHT TRAIN CARS		7,888	15,451	28,545	14,092	17,573	19
		OTHER FREIGHT CARRYING EQUIPMENT							
20		Refrigerated Trailers			18			124	20
21		Other Trailers			514	1,424		1,154	21
22		Refrigerated Containers							22
23		Other Containers							23
24	*	TOTAL TRAILERS AND CONTAINERS			532	1,424		1,278	24
25		GRAND TOTAL (LINES 19 AND 24)		\$ 7,888	\$ 15,983	\$ 29,969	\$ 14,092	\$ 18,851	25

**NOTES AND REMARKS**

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

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

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

(a) Locomotives, line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216 (excluding wreck repairs). Do not report in Schedule 415, Equipment Damaged from Schedule 410, line 204.

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

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

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

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

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

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

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

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

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

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

6. Lease/Rentals reported in column (f) should balance to column (f) of Schedule 410 as follows:

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

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

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

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

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

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

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

## 415. SUPPORTING SCHEDULE—EQUIPMENT

(Dollars in Thousands)

Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owned (c)	Capitalized lease (d)		
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	\$ 1,728	\$ 189		\$ (1)	1
2		Diesel Locomotive-Road	16,997	2,132		(5)	2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	18,725	2,321		(6)	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot		9			6
7		Box-Plain 50 Foot and Longer	336	650			7
8		Box-Equipped	322	267	\$ 87	(1)	8
9		Gondola-Plain	434	496	189		9
10		Gondola-Equipped	98	91			10
11		Hopper-Covered	8,645	2,178	4	(2)	11
12		Hopper-Open Top-General Service	1,357	348	50		12
13		Hopper-Open Top-Special Service					13
14		Refrigerator-Mechanical					14
15		Refrigerator-Nonmechanical	294	215			15
16		Flat TOFC/COFC	2,126	21			16
17		Flat Multi-level					17
18		Flat-General Service		8			18
19		Flat-Other	294	271	112		19
20		All Other Freight Cars		175			20
21		Cabooses		109			21
22		Auto Racks	83	275		(1)	22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	13,989	5,113	442	(4)	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	691				26
27		Refrigerated Containers					27
28		Other Containers		2			28
29		Bogies					29
30		Chassis	54				30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	745	2			32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems and word processing equip.		2,510			37
38	*	Machinery-Locomotives <sup>1</sup>	34	124			38
39	*	Machinery-Freight Cars <sup>2</sup>	191	51			39
40	*	Machinery-Other Equipment <sup>3</sup>	280	31			40
41	*	Work and Other Non-revenue Equipment	1,842	465		(2)	41
42		TOTAL OTHER EQUIPMENT	2,347	3,181		(2)	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	\$ 35,806	\$ 10,617	\$ 442	\$ (12)	43

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

## 415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			\$ 5,485		\$ 881		1
2		\$ 10,836	80,253		42,805		2
3							3
4							4
5		10,836	85,738		43,686		5
6			119		10		6
7		1,391	10,086		3,869		7
8		546	4,709	\$ 768	630	\$ 595	8
9		857	14,133	2,623	6,421	1,305	9
10			1,650		592		10
11		15,671	72,181		28,801	173	11
12		4,421	10,835	363	4,228	346	12
13					1		13
14					1,292		14
15			4,804		51		15
16			640		429		16
17							17
18		199	291		67		18
19			7,661	903	2,466	772	19
20		19	16		283		20
21		28	3,767		2,041		21
22		1,184	7,014		(248)		22
23							23
24		24,316	137,906	4,657	50,933	3,191	24
25							25
26		302					26
27							27
28							28
29							29
30		74	12		13		30
31							31
32		376	12		13		32
33							33
34							34
35							35
36							36
37		896	14,718		6,773		37
38		<	4,340		1,165		38
39			1,809		485		39
40			1,085		291		40
41		1,995	8,858		5,166		41
42		2,891	30,810		13,880		42
43		\$ 38,419	\$ 254,466	\$ 4,657	\$ 108,512	\$ 3,191	43

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

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

416 SUPPORTING SCHEDULE—ROAD  
(Dollars in Thousands)

Road Initials: Soo

Year 91

Line No	Density Category (Class)	Account No (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No
			Inv Base (c)	Accum depr (d)	Depr rate % (e)	Inv Base (f)	Accum depr (g)	Depr rate % (h)	Inv Base (i)	Current year Amort (j)	Accum Amort (k)	Inv Base (l)	Accum depr & Amort (m)	
1	I	3	\$ 9,386	\$ 3,548	.97							9,386	\$ 3,548	1
2		8	21,074	9,122	3.88							21,074	9,122	2
3		9	52,187	15,256	4.45							52,187	15,256	3
4		11	27,255	1,160	1.82							27,255	1,160	4
5	SUB-TOTAL		109,902	29,086	-							109,902	29,086	5
6	II	3	16,763	6,335	.97							16,763	6,335	6
7		8	87,201	39,528	3.70							87,201	39,528	7
8		9	188,012	53,397	2.89							188,012	53,397	8
9		11	100,395	4,351	1.63							100,395	4,351	9
10	SUB-TOTAL		392,371	103,611	-							392,371	103,611	10
11	III	3	-	N/A	N/A					N/A	N/A	-	-	11
12		8	-	N/A	N/A					N/A	N/A	-	-	12
13		9	-	N/A	N/A					N/A	N/A	-	-	13
14		11	-	N/A	N/A					N/A	N/A	-	-	14
15	SUB-TOTAL		-	N/A	N/A					N/A	N/A	-	-	15
16	IV	3	7,376	2,787	.97							7,376	2,787	16
17		8	27,974	12,162	2.67							27,974	12,162	17
18		9	25,921	7,628	1.88							25,921	7,628	18
19		11	5,519	290	1.25							5,519	290	19
20	SUB-TOTAL		66,790	22,867	-							66,790	22,867	20
21	V	3	-	-	-							-	-	21
22		8	-	-	-							-	-	22
23		9	-	-	-							-	-	23
24		11	-	-	-							-	-	24
25	SUB-TOTAL		-	-	-							-	-	25
26	GRAND TOTAL		\$569,063	\$155,564	N/A							\$ 569,063	\$155,564	26

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

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

**NOTES AND REMARKS**

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

- 1 Report freight expenses only
- 2 Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule does not include switching services performed by train and yard crews in connection with or within specialized service facilities.
- 3 When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
- 4 Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
- 5 The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
- 6 Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
- 7 Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (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	\$1,347						\$ 9	\$ 24	\$ 1,380	1
2	•	Pick up and delivery, marine line haul							N/A			2
3	•	Loading and unloading and local marine	4,697					326	N/A	3	5,026	3
4	•	Protective services, total debit and credits							33		33	4
5	•	Freight lost or damaged-solely related	173								173	5
6	•	Fringe benefits	422						3	7	432	6
7	•	Casualty and insurance								30	30	7
8	•	Joint facility Debit										8
9	•	Joint facility - Credit										9
10	•	Other								55	55	10
11	•	TOTAL	\$6,639					\$ 326	\$ 45	\$ 119	\$ 7,129	11

**Schedule 418**

**Instruction:**

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

**Column**

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

### 412. SUPPORTING SCHEDULE—CAPITAL LEASES

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**NOTES AND REMARKS**

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### 450. ANALYSIS OF TAXES

(Dollars in Thousands)

#### A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	\$ 10,814	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	700	2
3		Excess Profits	-	3
4	*	Total - Income Taxes L 2 + 3	700	4
5		Railroad Retirement	35,328	5
6		Hospital Insurance	2,843	6
7		Supplemental Annuities	2,470	7
8		Unemployment Insurance	4,254	8
9		All Other United States Taxes	1,475	9
10		Total - U.S. Government Taxes	47,070	10
11		Total - Railway Taxes	57,884	11

#### B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption Other (Specify), including State and other taxes deferred if computed separately. Minor items, each less than \$100,000, may be combined in a single entry under Other (Specify).
2. Indicate in column (b) the beginning of the year total of Accounts 714, 744, 762 and 786 applicable to each particular item in column (a).
3. Indicate in column (c) the net change in Accounts 714, 744, 762 and 786 for the net tax effect of timing differences originating and reversing in the current accounting period.
4. Indicate in column (d) any adjustments, as appropriate, including adjustments to eliminate or reinstate deferred tax effects (credits or debits) due to applying or recognizing a loss carry-forward or a loss carry-back.
5. The total of line 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to Account 557, Provision for Deferred Taxes, and Account 591, Provision for Deferred Taxes - Extraordinary Items, for the current year.
6. Indicate in column (e) the cumulative total of columns (b), (c), and (d). The total of column (e) must agree with the total of Accounts 714, 744, 762 and 786.

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.. Guideline lives pursuant to Rev. Proc. 62-21.	\$ 192,894	\$ 1,095		\$ 193,989	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	1,744	(39)		1,705	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	-			-	3
4	Amortization of rights of way, Sec. 185 I.R.C.	(34)	34		-	4
5	Other (Specify)	-	-		-	5
6	NOL carryforwards used (generated)	(70,432)	12,653		(57,779)	6
7	Excess of capital lease payments					7
8	deducted over book amortization	14,290	930		15,220	8
9	Accrued employee and equipment re-					9
10	duction costs deducted when paid	15,970	(1,820)		14,150	10
11	Expense accrual not deductible					11
12	until paid	(20,963)	(2,970)		(23,933)	12
13	Dividend income not currently taxable	1,105	-		1,105	13
14	Impact of major line sales	437	(7,480)		(7,043)	14
15	Other	3,598	(1,330)		2,268	15
16	Accrued post retirement benefits					16
17	deductible when paid	-	(9,800)		(9,800)	17
18	Investment tax credit*	(10,000)	-		(10,000)	18
19	TOTALS	\$ 128,609	\$ (8,727)		\$ 119,882	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 \_\_\_\_\_ \$ 0  
 If deferral method for investment tax credit was elected:  
 (1) Indicate amount of credit utilized as a reduction of tax liability for current year \_\_\_\_\_ \$ N/A  
 (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \_\_\_\_\_ \$ N/A  
 (3) Balance of current year's credit used to reduce current year's tax accrual \_\_\_\_\_ \$ N/A  
 (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \_\_\_\_\_ \$ N/A  
 (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \_\_\_\_\_ \$ N/A

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

As of December 31, 1991 Soo Railroad had investment and other tax credits and federal tax net operating loss carryforwards for tax purposes expiring as follows:

(In Thousands) Year of expiration	Investment and Other Tax Credits	Federal Net Operating Losses	
		Total	Using Alternative Minimum Tax Laws
1993	\$ 100	\$ -	\$ -
1997	2,100	-	-
1998	1,500	-	-
1999	1,800	-	-
2000	1,900	-	-
2001	100	-	-
2002	-	-	-
2003	-	57,000	-
2004	-	44,000	22,000
	-----	-----	-----
Total	\$7,500 =====	\$101,000 =====	\$22,000 =====

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

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

In 1993, Soo Railroad expects to adopt the liability method under the provisions of Financial Accounting Standards No. 96, as expected to be modified by Financial Accounting Standards No. 109, and record a cumulative adjustment. Due to the complexity and continuing development of implementation guidelines for these new standards, the adjustment has not yet been estimated.

**460. ITEMS IN SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS FOR THE YEAR**

(Dollars in Thousands)

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1	519	Miscellaneous income:			1
2		Land sales		\$ 2,615	2
3		Gain on sale of investments		221	3
4		Insurance recovery from previous litigation settlement		216	4
5		Other		80	5
6		Total		\$ 3,132	6
7					7
8	570	Extraordinary items-net:			8
9		Extraordinary loss on early debt extinguishment	\$ 1,989		9
10					10
11	590	Income taxes on extraordinary items:			11
12		Income tax benefit on loss on early debt extinguishment		\$ 800	12
13					13
14					14
15	592	Cumulative effect of changes in accounting principles:			15
16		Adoption of FAS 106 "Employers' Accounting for Post Retirement Benefits Other than Pensions" (less applicable tax of \$9,800)	\$ 15,700		16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

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

**501. GUARANTIES AND SURETYSHIPS**

(Dollars in Thousands)

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

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

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

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

1. Disclose compensating balances not legally restricted, lines of credit used and unused, average interest rate of short-term borrowings outstanding at balance sheet date, maximum amount of outstanding borrowings during the period and the weighted average rate of those borrowings.
2. Time deposits and certificates of deposit constituting compensating balances not legally restricted should be disclosed.
3. Compensating balance arrangements need only be disclosed for the latest fiscal year.
4. Compensating balances included in Account 703, Special Deposits, and in Account 717, Other Funds, should also be separately disclosed below.
5. Compensating balance arrangements are sufficiently material to require disclosure in footnotes when the aggregate of written 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.

In September 1991, Soo Railroad canceled its \$25 million bank credit line and related commercial paper agreement and established a \$5 million bank credit line.



## NOTES AND REMARKS

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

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

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

Line #	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	\$ -
2	764	Equipment Obligations and Other Long Term Debt due Within One Year	Sch. 200, L. 39	9,058
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	4,216
4	766	Equipment Obligations	Sch. 200, L. 42	11,326
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	12,460
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	-
8		Total Debt	Sum L. 1-7	37,060
9		Debt Directly Related to Road Property	Note 1.	5,113
10		Debt Directly Related to Equipment	Note 1.	31,947
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	37,060
12		Percent Directly Related to Road	L. 9 - L. 11 (2 decimals)	13.80%
13		Percent Directly Related to Equipment	L. 10 - L. 11 (2 decimals)	86.20%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	0
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	5,113
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	31,947

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

Line #	Account No.	Title	Source	Balance at Close of Year
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	31,688
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	-
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	-
20		Total Interest	Sum of Lines (17 + 18) less 19	31,688
21		Interest Affiliated Company Debt	Note 2.	26,873*
22		Net Interest Expense	L. 20 minus L. 21	4,815
23		Interest Directly Related to Road Property Debt	Note 3.	186
24		Interest Directly Related to Equipment Debt	Note 3.	3,967
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	662
26		Interest Road Property Debt	L. 23 + (L. 25 x L. 12)	277
27		Interest Equipment Debt	L. 24 + (L. 25 x L. 13)	4,538

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

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

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

\* Affiliated Company Debt represents advances from Parent which are used for the Company's transportation activities.

## NOTES AND REMARKS

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## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

to be included 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 (c).

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

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

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

Line No	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No
1	Canadian Pacific Limited		Controlled	Computer services	\$11,801(P)	\$ 3,050(P)	1
2				Legal services	35(R)		2
3				Internal audit fees	565(R)	55(R)	3
4				Insurance coverage	1,322(P)	426(P)	4
5				Leases:			5
6				Auto racks	99(R)		6
7				Boxcars	744(P)	70(P)	7
8				Cabooses	27(P)	27(P)	8
9				Covered hoppers	642(P)	25(P)	9
10					13,837(P)	3,543(P)	10
11							11
12	CanPac Car Inc.		Common	Leases:			12
13				Locomotives	958(P)	90(P)	13
14							14
15	CP (U.S.) Holdings Inc.		Common	Tax services	80(R)	80(R)	15
16							16
17	Soo Line Corporation		Controlled	Interest expense	26,873(P)	122,272(P)	17
18				Interest income	4,358(R)		18
19					22,515(P)	122,272(P)	19
20							20
21	Milwaukee Motor Transportation		Direct	Trailer repairs/			21
22	Company			intermodal services		1,762(R)	22
23				Property leases	4(R)		23
24							24
25							25

## 515. RAILS LAID IN REPLACEMENT

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

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

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

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

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

lines, and the cost of handling rails in general supply and storage 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 rails, should not be included in this schedule. In these columns, "total cost" is to be reported in thousands.

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

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

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc. during year (d)	Average cost per ton (2,000 lb.) (e)	Weight of Rail		Total cost of rail applied in yard, station, team, industry and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	NEW		10,352.15		\$		54.14		\$
2									
3									
4	RELAY		22,253.73				1,632.55		
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total	XXXX	32,605.88			XXXX	1,686.69		

(Dollars in thousands)

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

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

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

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

## 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 (b) and (c) should include tracks serving industries, such as mines, mills, smelters, factories, etc. Tracks belonging to an industry for which no rent is payable should not be included.

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

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

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

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

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

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

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

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class	Proportion owned or leased by Respondent	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	1	100%	3,416	238	11	277	346	740	5,028	1
2										2
3	J-1	50%	86	6	-	9	28	85	214	3
4										4
5	5		1,543	244	30	94	67	143	2,121	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
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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	5,045	488	41	380	441	968	7,363	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 fixings, 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 owned, not operated by respondent (h)	New line constructed during year (i)	Line No.
			Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc (e)	Line operated under franchise rights (f)	Total mileage operated (g)				
1		Montana	-				-	-		57		1
2		Michigan	-				262	262		-		2
3		South Dakota	33				12	45		-		3
4		North Dakota	916				17	933		271		4
5		Minnesota	1,118				494	1,612		-		5
6		Wisconsin	377				182	559		-		6
7		Illinois	165				411	576				7
8		Indiana	94				111	205				8
9		Iowa	620				69	689				9
10		Kansas	-				7	7				10
11		Kentucky	-				1	1				11
12		Missouri	135				21	156				12
13												13
14												14
15												15
16												16
17												17
18												18
19												19
20												20
21												21
22												22
23												23
24												24
25												25
26												26
27												27
28												28
29												29
30												30
31												31
32												32
TOTAL MILEAGE (single track)			3,458				1,587	5,045		328		

## NOTES AND REMARKS

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## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

## 9 Cross-checks

## Schedule 710

Line 5, column (j) = Line 11, column (1)  
 Line 6, column (j) = Line 12, column (1)  
 Line 7, column (j) = Line 13, column (1)  
 Line 8, column (j) = Line 14, column (1)  
 Line 9, column (j) = Line 15, column (1)  
 Line 10, column (j) = Line 16, column (1)

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

When data appear in columns (k) or (l) lines 16 thru 53, and 55, column (m) should have data on same lines.

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year				Line No
				Units installed					Leased from others (i)	Total in service of respondent (col (h)+(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)						
1		Locomotive Units										(N P )	1
2		Diesel-freight units											2
3		Diesel-passenger units	298						221	77	298	822,650	3
4		Diesel-multiple purpose units	99				9	32	32	44	76	107,450	4
5	•	Diesel-switching units	397				9	32	253	121	374	930,100	5
6	•	TOTAL (lines 1 to 4)											6
7	•	Electric-locomotives											7
8	•	Other self-powered units	397				9	32	253	121	374	930,100	8
9	•	TOTAL (lines 5, 6 and 7)										N/A	9
		Auxiliary units											
10	•	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	397				9	32	253	121	374	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 (i)	Line No.
				Between Jan 1, 1970 and Dec 31, 1974 (c)	Between Jan 1, 1975 and Dec 31, 1984 (d)	Between Jan 1, 1985 and Dec 31, 1989 (e)	Between Jan 1, 1990 and Dec 31, 1994 (f)		
				61	72	38	6		
11		Diesel	125	61	72	38	6	374	11
12		Electric							12
13		Other self-powered units							13
14		TOTAL (lines 11 to 13)	125	61	72	38	6	374	14
15		Auxiliary units							15
16		TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	125	61	72	38	6	374	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					Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)	Leased to others (l)		
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non Self-Propelled Coaches [PA, PB, PHO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]										N/A		22
23		TOTAL (lines 17 to 22)												23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motor cars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)												29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	27					5	22		22	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWX, MWK]	20				5		25		25	N/A		32
33		Dump and ballast cars [MWB, MWD]	82					1	81		81	N/A		33
34		Other maintenance and service equipment cars	873				15	52	835	1	836	N/A		34
35		TOTAL (lines 30 to 34)	1,002				20	58	963	1	964	N/A		35

## 710. INVENTORY OF EQUIPMENT — Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New or rebuilt units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1_.. B2_..)	29						36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_.., B6_.. B7_.., B8_..)	568						37
38		Equipped box cars (All Code A, Except A_5_..)	543					3	38
39		Plain gondola cars (All Codes G & J_..1, J_..2, J_..3, J_..4)	1,142					3	39
40		Equipped gondola cars (All Code E)	216					2	40
41		Covered hopper cars (C_..1, C_..2, C_..3, C_..4)	6,698					438	41
42		Open top hopper cars—general service (All Code H)	1,458					2	42
43		Open top hopper cars—special service (J_..Q and All Code K)	115						43
44		Refrigerator cars—mechanical (R_5_.., R_6_.., R_7_.., R_8_.., R_9_..)	-						44
45		Refrigerator cars—non-mechanical (R_0_.., R_1_.., R_2_..)	348						45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_..)	354					188	46
47		Flat cars—multi-level (All Code V)	-						47
48		Flat cars—general service (F10_.., F20_.., F30_..)	59						48
49		Flat cars—other (F_1_.., F_2_.., F_3_.., F_4_.., F_5_.., F_6_.. F_8_.., F40_..)	478						49
50		Tank cars—under 22,000 gallons (T_..0, T_..1, T_..2, T_..3, T_..4, T_..5, Except T000)	-						50
51		Tank cars—22,000 gallons and over (T_..6, T_..7, T_..8, T_..9)	-						51
52		All other freight cars (A_5_.., F_7_.., All Code L and Q8_..)	35						52
53		TOTAL (lines 36 to 52)	12,043					636	53
54		Caboose (All Code M-930)	N/A	138					54
55		TOTAL (lines 53, 54)	12,043	138				636	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 returned from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		17	12		12		660		36
37		65	438	65	503		38,855		37
38		50	483	13	496		36,650		38
39		6	994	145	1,139		113,297		39
40		65	42	111	153		14,532		40
41		718	2,907	3,511	6,418		638,435		41
42		99	606	755	1,361		134,885		42
43			-	115	115		11,500		43
44			-						44
45		24	269	55	324		22,609		45
46		12	38	492	530		36,985		46
47			-						47
48		4	55		55		4,221		48
49		5	473		473		40,768		49
50			-						50
51			-						51
52			35		35		2,403		52
53		1,065	6,352	5,262	11,614		1,095,800		53
54		3	135		N/A	135	N/A		54
55		1,068	6,487	5,262	11,614	135	1,095,800		55

## 710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations  (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem  (b)	All others  (c)	Units installed				
					New units purchased or built  (d)	New units leased from others  (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts  (f)	All other units, including reclassification and second hand units purchased or leased from others  (g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
HIGHWAY REVENUE EQUIPMENT									
59		Chassis Z1__ Z67__ Z68__ Z69__		2					59
60		Dry van U2__ Z__ Z6__ 1-6							60
61		Flat bed U3__ Z3__							61
62		Open bed U4__ Z4__							62
63		Mechanical refrigerator U5__ Z5__							63
64		Bulk hopper U0__ Z0__							64
65		Insulated U7__ Z7__							65
66		Tank ' Z0__ U6__							66
67		Other trailer and container (Special equipped dry van U9__ Z8__ Z9__)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)		2					70

## NOTES AND REMARKS

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



## 710. INVENTORY OF EQUIPMENT - Concluded

## 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  (h)	Owned and used  (i)	Leased from others  (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)  (m)	Leased to others  (n)	
					Per diem  (k)	All other  (l)			
56					N/A				56
57					N/A				57
58					N/A				58
59			2			2	44		59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70			2			2	44		70

## NOTES AND REMARKS

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

(Dollars in Thousands)

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

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

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

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

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

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

## NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	-None-					1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	TOTAL		N/A		N/A	25

## REBUILT UNITS

26	-None-					26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL		N/A		N/A	38
39	GRAND TOTAL		N/A		N/A	39

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

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

Track category<sup>1</sup>

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

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

2 This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others)

3 If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.

4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No
1	A	808	23.06	43.48	4.5	1
2	B	1,710	11.51	36.80	46.5	2
3	C	573	2.32	25.86	2.1	3
4	D	981	.53	23.23	0.6	4
5	E	1,170	XXXXXXX	XXXXX		5
6	TOTAL	5,242	9.55	33.20	53.7	6
7	F	636	XXXXXXXX	XXXXX	4.5	7
8	Potential abandonments	205				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 routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. Percent of spot maintenance refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
- 4 In No. 9, the average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, handling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No	Track category (a)	Number of cross-ties laid in replacement								Switch and bridge ties (board feet) (j)	Total (i)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	Line No
		New ties			Second hand ties								
		Wooden		Concrete (d)	Other (e)	Wooden			Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)						
1	A		129,242				-			129,242	283,068	5.0%	1
2	B		259,250				-			259,250	397,237	5.7%	2
3	C		7,429				-			7,429	48,193	26.0%	3
4	D		17,045				3,525			20,570	34,511	30.8%	4
5	E		60,323				213			60,536	392,679	28.5%	5
6	TOTAL		473,289				3,738			477,027	1,155,688	10.3%	6
7	F		118,429				-			118,429	274,276	4.1%	7
8	Potential abandonments		2,834				-			2,834	5,069	11.8%	8

9 Average cost per cross-tie \$ 17.01 and switching (MBM) \$ 444.68

### 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 (b).

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

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

Line No	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of cross-ties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1	T	2,127	\$ 16.04	\$ 34.00	14,631	\$ 450.00	\$ 7.00		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	2,127	\$ 16.04	\$ 34.00	14,631	\$ 450.00	\$ 7.00		20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid 73								
22	Number of miles of new yard, station, train, industry, and other switching tracks in which ties were laid None								

## 723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (b) 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 for shipment, 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 (b)	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	73.30	-	9.21	18.55	82.51	18.55	11.05%	1		
2	B	13.95	.26	116.33	38.82	130.28	39.08	19.17%	2		
3	C	1.59	.03	8.76	12.50	10.35	12.53	39.13%	3		
4	D	.15	-	.20	13.89	.35	13.89	98.55%	4		
5	E	.39	.14	2.76	15.04	3.15	15.18	87.52%	5		
6	TOTAL	89.38	.43	137.26	98.80	226.64	99.23	25.36%	6		
7	F	72.52	-	3.48	17.29	76.00	3.48	10.52%	7		
8	Potential Abandonments	.04	-	.02	.94	.06	.94	100.0%	8		
9	Average cost of new and relay rail laid in replacement per gross ton \$ 527 New \$ 271 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	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc. during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1	4	100	46.4	\$ 15	\$ 325.80					1	
2	4	131	108.5	33	301.41					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	TOTAL	N/A	154.9	\$ 48	\$ 309.88	N/A			None	33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									.73	34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									None	35
36	Track-miles of welded rail installed on system this year _____, total to date _____										36

## 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	Pounds				
1	136	32.60			1
2	132	475.66			2
3	131	329.28			3
4	130	13.32			4
5	119	7.00			5
6	115	894.27			6
7	112	240.11			7
8	100	310.77			8
9	90	561.85			9
10	85	168.66			10
11	80	625.64			11
12	75	9.65			12
13	72	6.61			13
14	70	1.36			14
15	65	3.18			15
16	60	30.40			16
17					17
18		3,710.36			18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48



## 724. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.  
 2. In columns (d), (e), (g), and (i) 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	Miles surfaced		Percent surfaced		
		Cross-ties	Switch and bridge ties (board feet)	Cross-ties	Switch and bridge ties (board feet)							
1	A	129,242	283,068	4.9		101.06	6.3	255,055	311.6	39	1	
2	B	259,250	397,237	4.7		169.36	5.0	231,560	486.4	28	2	
3	C	7,429	48,193	.4		22.88	2.0	17,084	51.2	9	3	
4	D	20,570	34,511	.7		14.24	.7	18,397	75.8	7	4	
5	E	60,536	392,679	2.1		18.33	.8	27,141	18.1	1	5	
6	TOTAL	477,027	1,155,688	3.0		325.87	3.1	549,237	943.1	18	6	
7	F	118,429	274,276	5.7		79.48	6.2				7	
8	Potential abandonments	2,834	5,069	.5		1.00	.2				8	

\* Information not available

\* Information not available

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel Diesel oil (gallons) (b)	Line No
1	Freight	49,786,000	1
2	Passenger		2
3	Yard switching	4,874,000	3
4	TOTAL	54,660,000	4
5	COST OF FUEL: \$(000)	34,920	5
6	Work Train	1,067,000	6

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

(B) A train-mile is the movement of a train a distance of 1 mile. In computing train-miles, fractions representing less than one-half mile shall be disregarded and other fractions considered as 1 mile. Train Miles—Running shall be based on the actual distance run between terminals and/or stations and shall be computed from the official time tables or distance tables. Train-miles shall not be increased to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains. When the carrier's trains are detoured over foreign roads, the miles shall be computed on the basis of the miles actually run and in accordance with the service performed. Train-miles shall be kept separately for trains hauled by locomotives and trains moved by motorcars.

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

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

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

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

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

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

(I) Exclude from Item 4-01, 4-11, 4-13, and 4-15 car-miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. If the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

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

(K) From conductors' or dispatchers' train reports or other appropriate source, compute weight in tons (2,000 pounds. Item 6-01 includes weight of all locomotive units moved 1 mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each head-end car.

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

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

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

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination point, (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 respondent's lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

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

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

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

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

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

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

## 755. RAILROAD OPERATING STATISTICS

Line No. -----	Cross Check -----	Item Description (a) -----	Freight Train (b) -----	Passenger Train (c) -----	Line No. -----
1		1. MILES OF ROAD OPERATED (A)	5,045	xxxxx	1
		2. TRAIN MILES - RUNNING (B)			
2		2-01 Unit Trains	879,816	xxxxx	2
3		2-02 Way Trains	2,533,058	xxxxx	3
4		2-03 Through Trains	5,000,026	xxxxx	4
5		2-04 TOTAL TRAIN MILES (Lines 2-4)	8,412,900	xxxxx	5
6		2-05 Motorcars (C)	--	xxxxx	6
7		2-06 TOTAL ALL TRAINS (Lines 5,6)	8,412,900	xxxxx	7
		3. LOCOMOTIVE UNIT MILES (D)			
		ROAD SERVICE (E)			
8		3-01 Unit Trains	2,560,729	xxxxx	8
9		3-02 Way Trains	5,348,162	xxxxx	9
10		3-03 Through Trains	9,853,652	xxxxx	10
11		3-04 TOTAL (Lines 8-10)	17,762,543	xxxxx	11
12		3-11 Train Switching (F)	1,696,977	xxxxx	12
13		3-21 Yard Switching (G)	1,977,798	xxxxx	13
14		3-31 TOTAL ALL SERVICES (Lines 11,12,13)	21,437,318	xxxxx	14
		4. FREIGHT CAR - MILES (thousands) (H)			
		4-01 RR OWNED AND LEASED CARS - LOADED			
15		4-010 Box-Plain 40-Foot	22	xxxxx	15
16		4-011 Box-Plain 50-Foot and Longer	12,938	xxxxx	16
17		4-012 Box-Equipped	23,171	xxxxx	17
18		4-013 Gondola-Plain	6,749	xxxxx	18
19		4-014 Gondola-Equipped	2,435	xxxxx	19
20		4-015 Hopper-Covered	56,622	xxxxx	20
21		4-016 Hopper-Open Top-General Service	15,134	xxxxx	21
22		4-017 Hopper-Open Top-Special Service	2,020	xxxxx	22
23		4-018 Refrigerator-Mechanical	700	xxxxx	23
24		4-019 Refrigerator-Non-Mechanical	4,239	xxxxx	24
25		4-020 Flat-TOFC/COFC	18,651	xxxxx	25
26		4-021 Flat-Multi-Level	2,295	xxxxx	26
27		4-022 Flat-General Service	594	xxxxx	27
28		4-023 Flat-All Other	6,932	xxxxx	28
29		4-024 All Other Car Types-Total	11,505	xxxxx	29
30		4-025 TOTAL (Lines 15-29)	164,007	xxxxx	30

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
----	-----	-----	-----	-----	----
		4-11 RR OWNED AND LEASED CARS-EMPTY			
31		4-110 Box-Plain 40-Foot	19	xxxxx	31
32		4-111 Box-Plain 50-Foot and Longer	9,642	xxxxx	32
33		4-112 Box-Equipped	18,420	xxxxx	33
34		4-113 Gondola-Plain	6,229	xxxxx	34
35		4-114 Gondola-Equipped	1,823	xxxxx	35
36		4-115 Hopper-Covered	56,982	xxxxx	36
37		4-116 Hopper-Open Top-General Service	15,475	xxxxx	37
38		4-117 Hopper-Open Top-Special Service	2,122	xxxxx	38
39		4-118 Refrigerator-Mechanical	555	xxxxx	39
40		4-119 Refrigerator-Non-Mechanical	3,019	xxxxx	40
41		4-120 Flat-TOFC/COFC	1,386	xxxxx	41
42		4-121 Flat-Multi-Level	1,076	xxxxx	42
43		4-123 Flat-General Service	645	xxxxx	43
44		4-123 Flat-All Other	6,149	xxxxx	44
45		4-124 All Other Car Types	10,384	xxxxx	45
46		4-125 TOTAL (lines 31-45)	133,926	xxxxx	46
		4-13 PRIVATE LINE CARS - LOADED (H)			
47		4-130 Box-Plain 40-Foot	--	xxxxx	47
48		4-131 Box-Plain 50-Foot and Longer	3,358	xxxxx	48
49		4-132 Box-Equipped	--	xxxxx	49
50		4-133 Gondola-Plain	744	xxxxx	50
51		4-134 Gondola-Equipped	1	xxxxx	51
52		4-135 Hopper-Covered	27,779	xxxxx	52
53		4-136 Hopper-Open Top-General Service	17	xxxxx	53
54		4-137 Hopper-Open Top-Special Service	--	xxxxx	54
55		4-138 Refrigerator-Mechanical	--	xxxxx	55
56		4-139 Refrigerator-Non-Mechanical	341	xxxxx	56
57		4-140 Flat-TOFC/COFC	25,505	xxxxx	57
58		4-141 Flat-Multi-Level	12,600	xxxxx	58
59		4-142 Flat-General Service	3	xxxxx	59
60		4-143 Flat-All Other	1,992	xxxxx	60
61		4-144 Tank Under 22,000 Gallons	8,426	xxxxx	61
62		4-145 Tank-22,000 Gallons and Over	6,164	xxxxx	62
63		4-146 All Other Car Types	1,481	xxxxx	63
64		4-147 TOTAL (lines 47-63)	88,411	xxxxx	64

## 755. RAILROAD OPERATING STATISTICS

Line No. -----	Cross Check -----	Item Description (a) -----	Freight Train (b) -----	Passenger Train (c) -----	Line No. -----
		4-15 PRIVATE LINE CARS - EMPTY (H)			
65		4-150 Box-Plain 40-Foot	--	xxxxx	65
66		4-151 Box-Plain 50-Foot and Longer	1,430	xxxxx	66
67		4-152 Box-Equipped	1	xxxxx	67
68		4-153 Gondola-Plain	774	xxxxx	68
69		4-154 Gondola-Equipped	--	xxxxx	69
70		4-155 Hopper-Covered	26,895	xxxxx	70
71		4-156 Hopper-Open Top-General Service	96	xxxxx	71
72		4-157 Hopper-Open Top-Special Service	--	xxxxx	72
73		4-158 Refrigerator-Mechanical	--	xxxxx	73
74		4-159 Refrigerator-Non-Mechanical	305	xxxxx	74
75		4-160 Flat-TOFC/COFC	1,608	xxxxx	75
76		4-161 Flat-Multi-Level	6,278	xxxxx	76
77		4-162 Flat-General Service	3	xxxxx	77
78		4-163 Flat-All Other	1,825	xxxxx	78
79		4-164 Tank Under 22,000 Gallons	8,621	xxxxx	79
80		4-165 Tank-22,000 Gallons and Over	6,107	xxxxx	80
81		4-166 All Other Car Types	648	xxxxx	81
82		4-167 TOTAL (lines 65-81)	54,591	xxxxx	82
83		4-17 Work Equipment and Company Freight Car-Miles	1,415	xxxxx	83
84		4-18 No Payment Car-Miles	107,364	xxxxx	84
		4-19 TOTAL CAR - MILES BY TRAIN TYPE			
85		4-191 Unit Trains	85,534	xxxxx	85
86		4-192 Way Trains	130,622	xxxxx	86
87		4-193 Through Trains	333,558	xxxxx	87
88		4-194 TOTAL (lines 85-87)	549,714	xxxxx	88
89		4-20 Caboose Miles	7,596	xxxxx	89

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item Description (a)	Freight Train (b)	Passenger Train (c)	Line No.
----	-----	-----	-----	-----	----
		<b>6. GROSS TON - MILES (thousands) (K)</b>			
98		6-01 Road Locomotives	3,135,738	xxxxx	98
		6-02 Freight Trains, Crs., Cnts., & Caboose	--	xxxxx	
99		6-020 Unit Trains	6,719,070	xxxxx	99
100		6-021 Way Trains	9,681,238	xxxxx	100
101		6-022 Through Trains	24,063,509	xxxxx	101
102		6-03 Passenger Trains, Crs., and Cnts.	--	xxxxx	102
103		6-04 Non-Revenue	--	xxxxx	103
104		6-05 TOTAL (lines 98-103)	43,599,555	xxxxx	104
		<b>7. TONS OF FREIGHT (thousands)</b>			
105		7-01 Revenue	56,317	xxxxx	105
106		7-02 Non-Revenue	396	xxxxx	106
107		7-03 TOTAL (lines 105,106)	56,713	xxxxx	107
		<b>8. TON-MILES OF FREIGHT (thousands) (L)</b>			
108		8-01 Revenue-Road Service	22,869,334	xxxxx	108
109		8-02 Revenue-Lake Transfer Service	--	xxxxx	109
110		8-03 TOTAL (lines 108,109)	22,869,334	xxxxx	110
111		8-04 Non-Revenue-Road Service	137,741	xxxxx	111
112		8-05 Non-Revenue-Lake Transfer Service	--	xxxxx	112
113		8-06 TOTAL (lines 111,112)	137,741	xxxxx	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110,113)	23,007,075	xxxxx	114
		<b>9. TRAIN HOURS (M)</b>			
115		9-01 Road Service	385,018	xxxxx	115
116		9-02 Train Switching	134,043	xxxxx	116
117		<b>10. TOTAL YARD-SWITCHING HOURS (N)</b>	323,746	xxxxx	117
		<b>11. TRAIN-MILES WORK TRAINS (O)</b>			
118		11-01 Locomotives	45,832	xxxxx	118
119		11-02 Motorcars	--	xxxxx	119
		<b>12. NUMBER OF LOADED FREIGHT CARS (P)</b>			
120		12-01 Unit Trains	155,621	xxxxx	120
121		12-02 Way Trains	733,022	xxxxx	121
122		12-03 Through Trains	1,892,630	xxxxx	122
123		<b>13. TOFC/COFC - No. of Rev. Trailers and Containers Loaded and Unloaded (Q)</b>	282,024	xxxxx	123
124		<b>14. MULTI-LEVEL CARS - No. of Motor Vehicles Loaded and Unloaded (Q)</b>	221,190	xxxxx	124
125		<b>15. TOFC/COFC - No. of Rev. Trailers Picked Up and Delivered (R)</b>	--	xxxxx	125
		<b>16. REVENUE TONS - MARINE TERMINALS (S)</b>			
126		16-01 Marine Terminals-Coal	--	xxxxx	126
127		16-02 Marine Terminals-Ore	--	xxxxx	127
128		16-03 Marine Terminals-Other	--	xxxxx	128
129		16-04 TOTAL (lines 126-128)	--	xxxxx	129
		<b>17. NUMBER OF FOREIGN PER DIEM CARS ON LINE (T)</b>			
130		17-01 Serviceable	4,154	xxxxx	130
131		17-02 Unserviceable	63	xxxxx	131
132		17-03 Surplus	161	xxxxx	132
133		17-04 TOTAL (lines 130-132)	4,378	xxxxx	133

## VERIFICATION

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

## OATH

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

State of Minnesota

County of Hennepin

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

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of Soo Line Railroad Company

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

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

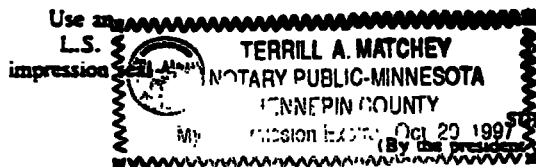
January 1, 19 91 to and including December 31, 19 91

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public

country above named, this 1st day of April, 19 92

My commission expires October 29, 1997



Terrill A. Matchey

(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH \*

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

State of \_\_\_\_\_

County of \_\_\_\_\_

\_\_\_\_\_ makes oath and says that he is \_\_\_\_\_  
(Insert here name of the affiant) (Insert here the official title of the affiant)

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

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

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

(Signature of affiant)

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

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

Use an  
L.S.  
impression seal

(Signature of officer authorized to administer oaths)

Railroad Annual Report R-1 \* Under the organization of this Company, the Vice President and Controller has full and direct charge of the accounts of the Company and is responsible for the correctness and preservation of the Company's books and accounts and for the correctness of such reports as may be required by law, and therefore the supplemental oath is not executed.





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