

233700 ANNUAL REPORT 1976 CLASS 1 R.R. 1 of 2  
TEXAS PAC-MO PAC TERM. R.R. OF NEW ORLEANS



233700

**R-1**  
CLASS I RAILROADS

# annual report

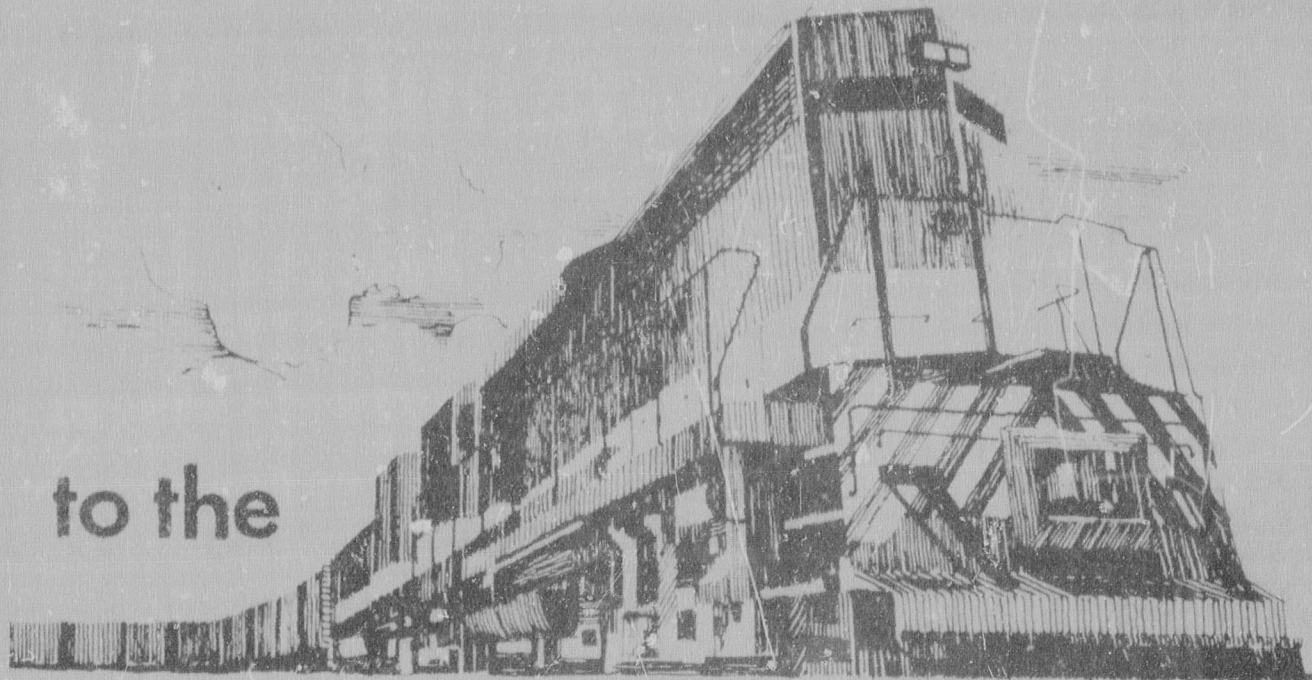
INTERSTATE  
COMMERCE COMMISSION  
RD APR 11 1977  
ADMINISTRATIVE SERVICES

RC000637 TEXAS PACM 1 0 1 233700  
TEXAS PAC-MO PAC TERM RR OF NEW ORLEANS  
210 NORTH 13TH ST.  
ST. LOUIS MO 63103

Correct name and address if different than shown.

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

to the



## Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1976

# 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:

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

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

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

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

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

The respondent is further required to send to the Bureau of Accounts immediately upon preparation, two copies of its latest annual report to stockholders. See schedule 108, page 6.

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

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

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

5. All entries should be made in a permanent black ink. Those of a contrary character should be indicated in 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;

and, a lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts. In making reports, lessor companies use Annual Report Form R-4.

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

Class I companies are those having annual operating revenues of \$10,000,000, or more. For this class, Annual Report Form R-1 is provided.

Class II companies are those having annual operating revenues below \$10,000,000. For this class, Annual Report Form R-2 is provided.

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

Switching and terminal companies are further classified as:

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

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

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

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

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

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

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

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

Schedules restricted to Switching and Terminal Companies		Schedules restricted to other than Switching and Terminal Companies	
Schedule	414	Schedule	411
"	415	"	412
"	532		



# ANNUAL REPORT

OF

TEXAS PACIFIC-MISSOURI PACIFIC TERMINAL RAILROAD OF NEW ORLEANS

TO THE

## INTERSTATE COMMERCE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1976**

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

(Name) E. F. Becktame (Title) General Auditor

(Telephone number) 314 622-2735  
(Area code) (Telephone number)

(Office address) 210 North Thirteenth Street St. Louis, Missouri 63103  
(Street and number, city, State, and ZIP code)

# TABLE OF CONTENTS

SCHEDULE NO. PAGE			SCHEDULE NO. PAGE		
Schedules Omitted by Respondent	100	ii	Capital Surplus	231	69
Identity of Respondent	101	1	Retained Income-Appropriated	232	69
Directors	102	2	Contingent Assets And Liabilities	233	70
Principal General Officers Of Corporation, Receiver, Or Trustee	103	3	Guaranties And Suretyships	234	71
Relationship Of Respondent With Affiliated Companies	104	4	Proprietary Companies	235	72
Companies Controlled By Respondent	104A	4	Railway Operating Revenues	310	73
Companies Indirectly Controlled By Respondent	104B	4B	Railway Operating Expenses	320	74
Companies Under Common Control With Respondent	104C	5	Road Property-Depreciation	322	82
Companies Controlling Respondent	104D	6	Retirements-Road	324	82
Stockholders Reports	108	6	Shop And Power-Plant Machinery-Depreciation	326	84
Voting Powers And Elections	109	8	Retirements-Equipment	328	84
Comparative General Balance Sheet Statement	200	10	Equipment-Depreciation	330	84
Explanatory Notes		11	Railway Tax Accruals	350	86
Income Account For The Year	300	16	Income From Lease Of Road And Equipment	371	88
Explanatory Notes		19	Abstract Of Terms And Conditions Of Leases	371A	88
Retained Income-Unappropriated	305	20	Miscellaneous Rent Income	372	88
Dividend Appropriations	308	20	Separately Operated Properties-Profit or Loss	375	89
Statement Of Changes In Financial Position	309	21	Instructions Concerning Returns In Schedule 376.		89
Changes In Working Capital	309S	21C	Hire of Freight Cars and highway revenue equipment	376	90
Items In Selected Current Asset Accounts	201	23	Locomotive Rentals	377	91
Compensating balances and short-term borrowing arrangements	202	23A	Passenger-Train Car Rentals	378	91
Special deposits	203	23B	Rent For Leased Roads And Equipment	383	92
Sinking Capital, Insurance And Other Reserve Funds	204	24	Abstracts Of Leasehold Contracts	383A	92
General Instructions Concerning Returns In Schedules 205 and 206		27	Miscellaneous Rents	384	93
Investments In Affiliated Companies	205	28	Items In Selected Income And Retained Income Accounts For The Year	396	94
Other Investments	206	32	Instructions Concerning Returns In Schedule 411		96
Investments In Common Stocks of Affiliated Companies	207	35A	Mileage Operated At Close Of Year (For Other Than Switching And Terminal Companies)	411	97
Securities, Advances, And Other Intangibles Owned Or Controlled Through Nonreporting Carrier and Noncarrier Subsidiaries	209	36	Mileage Owned But Not Operated By Respondent At Close Of Year	411A	98
Road and Equipment Property	211	38	Miles Of Road At Close Of Year-By States And Territories (Single Track) (For other than switching and terminal companies)	412	99
Instructions Concerning Returns To Be Made In Schedule	211	40	Tracks Operated At Close Of Year (For Switching and Terminal Companies only)	413	100
Other Elements of Investments	211A	41	Changes During The Year	414	101
Depreciation Base and Rates - Road and Equipment Owned and Used and Leased From Others	211B	42	Miles Of Track At Close Of Year-By States And Territories (For switching and terminal companies only)	415	103
Improvements to Road and Equipment Leased From Others	211B-1	42A	Instruction Concerning Returns In Schedule 417		103
Road and Equipment Leased To Others	211C	43	Inventory Of Equipment	417	104
Depreciation Reserve - Road and Equipment Owned and Used	211D	44	Highway Motor Vehicle Operations	421	110
Accrued Liability - Leased Property	211E	45	Highway Motor-Vehicle Enterprises In Which The Respondent Had A Direct Or Indirect Financial Interest During The Year	422	112
Accrued Depreciation - Improvements to Road and Equipment Leased From Others	211E-1	45A	Grade Crossings A-Railroad With Railroad	510	113
Road and Equipment Leased to Others	211F	46	B-Railroad With Highway	510	114
Amortization of Defense Projects-Road And Equipment Owned And Leased From Others	211G	47	Grade Separations Highway-Railroad	511	115
Unit Cost of Equipment Installed During The Year	211I	49	Ties Laid In Replacement	513	116
Investment In Railway Property Used In Transportation Service	211N-1	50	Ties Laid In Additional Tracks And In New Lines And Extensions	514	117
	211N-2	51	Rails Laid In Replacement	515	118
Noncapitalized Lease Commitments by Lessees	212A-212E	51A-51E	Rails Laid In Additional Tracks And In New Lines And Extensions	516	119
Miscellaneous Physical Property	214	52	Gauge Of Track And Weight Of Rail	517	119
Other Assets And Deferred Charges	216	54	Statistics Of Rail-Line Operations	531	120
Instructions Concerning Returns To Be Made In Schedule 218		55	Switching And Terminal Traffic And Car Statistics (For switching and terminal companies only)	532	121
Funded Debt And Other Obligations	218	56	Compensation Of Officers, Directors, Etc.	562	122
Equipment Covered By Equipment Obligations	219	60	Payment For Services Rendered By Other Than Employees And Affiliates	563	123
Interest On Income Bonds	220	61	Transactions Between Respondent And Companies Or Persons Affiliated With Respondent For Services Received Or Provided	564	124
Amounts Payable To Affiliated Companies	222	62	Other Transactions Between Respondent And Companies Or Persons Affiliated With Respondent	565	125
Items In Selected Current Liability Accounts	223	63	Transactions Between Noncarrier Subsidiaries Of Respondent And Other Affiliated Companies Or Persons For Services Received Or Provided	566A	126
Federal Income And Other Taxes Accrued	224	64	Other Transactions Between Noncarrier Subsidiaries Of Respondent And Other Affiliated Companies Or Persons	566B	127
Items In Selected Reserve And Other Liability Accounts	225	65			
Capital Stock	228	67			
Capital Stock Changes During The Year	229	68			
Stock Liability For Conversion Of Securities Of Other Companies	230	68			



## TABLE OF CONTENTS

SCHEDULE NO.	PAGE	SCHEDULE NO.	PAGE
Consumption Of Fuel By Motive-Power Units .....	571 128	Remunerations From National Railroad Passenger Corporation .....	600 131
Contracts, Agreements, Etc. ....	581 129	Verification, Oath, And Supplemental Oath .....	134
Competitive Bidding - Clayton Anti-Trust Act.....	585 130	Index .....	136

## 100. SCHEDULES OMITTED BY RESPONDENT

1. The respondent, at it's option, may omit pages from this report provided there is nothing to report or the schedules are not applicable.

and title in the space provided below.

3. If no schedules were omitted indicate "NONE".

2. Show below the pages excluded and indicate the schedule number

Page	Schedule No.	Title
4A	104A	Companies Controlled by Respondent
4B	104B	" Indirectly Controlled by Respondent
22	-	Notes & Remarks
35	206	Other Investments
35A	207	Investments in Common Stocks of Affiliated Companies
35B	207	" " " " " " " "
36	209	Securities, Advances & Other Intangibles Owned or Controlled
46	211F	Depreciation, Reserve - R&E Leased to Others
47	211G	Amortization of Defense Projects
48		Notes & Remarks
51B	212B	Minimal Rental Commitments
51C	212C	Lessee Disclosure
51D	212D	Leased Commitments - Present Value
51E	212E	Income Impact Lessee
55		Instructions
56	218	Funded Debt & Other Obligations
57	218	" " " " "
58	218	" " " " "
59	218	" " " " "
60	219	Equipment & Equip. Obligations
69	231-232	Capital Surplus - Retained Income - Appropriated
70	233	Contingent Assets & Liabilities
71	234	Guaranties & Suretyships
72	235	Proprietary Companies
95		Notes & Remarks
96		Instructions
97	411	Mileage Operated at Close of Year
98	411A	" " " " " "
101	414	Changes During the Year
102		Notes & Remarks
105	417	Inventory of Equipment
106	417	" " "
107	417	" " "
108	417	" " "
125	565	Other Transactions Between Respondent
126	566A	Transactions Between Non Carrier Subs., Etc.
131	600	Remunerations from NRPC
132	600	" " "

# 101. 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 or 5 on this page have taken place during the year covered by this report, they should be explained in detail on page 101.

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" (p. 134). 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.

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 when such receivership or

other possession began. If a partnership, give date of formation and also names in full of present partners.

3. Give specific reference to laws of each State or Territory under which organized, citing chapter and section. Include all grants of corporate powers by the United States, or by Canada or other foreign country; also, all amendments to charter.

4. Give specific reference to special or general laws under which each consolidation or merger or combination of other form was effected, citing chapter and section. Specify Government, State, or Territory under the laws of which each company consolidated or merged or otherwise combined into the present company was organized; give reference to the charters of each and to all amendments of them.

5. 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  
Texas Pacific-Missouri Pacific Terminal Railroad of New Orleans

2. Date of incorporation October 26, 1914

3. Under laws of what Government, State, or Territory organized? If more than one, name all. Give specific reference to each charter or statute and all amendments thereof, effected during the year. If previously effected, show the year(s) of the report(s) setting forth details. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees.

Under Laws of the State of Louisiana, Act 267 of 1914

4. If the respondent was formed as the result of a consolidation or merger during the year, name all constituent and all merged companies

Not so formed

5. If respondent was reorganized during the year, give name of original corporation and state the occasion for the reorganization  
No reorganization during the year

6. State whether or not the respondent during the year conducted any part of its business under a name or names other than that shown in response to inquiry No. 1, above; if so, give full particulars

No

7. Class of switching and terminal company

S-5

[See section No. 7 on inside of front cover]



## 102. DIRECTORS

1. Give particulars of the various directors and officers of the respondent at the close of the year.
2. State in column (e) of schedule No. 102 and column (d) of schedule No. 103, the number of voting shares of the respondent, other than directors' qualifying shares, that were beneficially owned, directly or indirectly, by each director or principal general officer at the close of the year. This includes shares owned of record, shares owned through holding companies, trusts or other mediums, and shares owned but held in the names of brokers or other nominees. Insert the word "None" where applicable.
3. In schedule No. 103 give the title, name, and address of the principal general officers having system jurisdiction by departments, as follows: Executive, Legal, Fiscal and Accounting, Purchasing, Operating, and Traffic. If there are receivers, trustees, or committees, who are recognized as in the controlling management of the road or of some department of it, give also their names and titles, and the location of their offices, separately grouped and identified.
4. If the duties of an officer extend to more than one department, or if his duties are not in accordance with the customary acceptance of his given title, state briefly the facts in a footnote.

Line No.	Name of director (a)	Office address (b)	Date of beginning of term (c)	Date of expiration of term (d)	Number of voting shares actually or beneficially owned (e)
1	H. E. Cook	New Orleans, Louisiana	1-26-76	1-24-77	None
2	M. M. Hennelly	St. Louis, Missouri	"	"	"
3	J. H. Lloyd	St. Louis, Missouri	"	"	"
4	R. S. Maloney	New Orleans, Louisiana	"	"	"
5	G. J. Maurer	St. Louis, Missouri	"	"	"
6	C. A. Roberts	New Orleans, Louisiana	"	"	"
7	J. G. Sheppard	Houston, Texas	"	"	"
8	Wm. O. Turner	New Orleans, Louisiana	"	"	"
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23	Give the names and titles of all officers of the Board of Directors in control of the respondent at the close of the year:				
24	Chairman of board	None	Secretary (or clerk) of board	C. J. Maurer	
25	Name the members of the executive committee of the Board of Directors of the respondent at the close of the year (naming first the chairman), and state briefly the powers and duties of that committee:				
26	J. H. Lloyd, M. M. Hennelly, J. G. Sheppard, C. A. Roberts. Vested with powers of Board during intervals between meetings of Board.				
27					

## 103. PRINCIPAL GENERAL OFFICERS OF CORPORATION, RECEIVER, OR TRUSTEE

Line No.	Title of general officer (a)	Department or departments over which jurisdiction is exercised (b)	Name of person holding office at close of year (c)	Number of voting shares actually or beneficially owned (d)	Office address (e)
1	President	All Departments	J. H. Lloyd	None	St. Louis, Missouri
2	VP-Operation	Operating	J. W. Gessner	"	St. Louis, Missouri
3	VP & Gen. Counsel	Legal	M. M. Hennelly	"	St. Louis, Missouri
4	VP-Administration	Administration	D. L. Manion	"	St. Louis, Missouri
5	Vice President	Operating-Traffic	J. G. Sheppard	"	Houston, Texas
6	Vice President	Executive	C. A. Roberts	"	New Orleans, Louisiana
7	VP & Controller	Accounting	T. D. Rodman	"	St. Louis, Missouri
8	Secretary	Secretarial	C. J. Maurer	"	St. Louis, Missouri
9	Treasurer	Treasury	C. J. Maurer	"	St. Louis, Missouri
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# 104. RELATIONSHIP OF RESPONDENT WITH AFFILIATED COMPANIES

Enter below in the appropriate schedule, No. 104A through 104D, the names of all companies, corporate and non-corporate, which are affiliated with the respondent and submit the information requested in each schedule. Control for the purpose of these schedules shall be construed to include sole or jointly held control, whether maintained or exercised through or by reason of the method of or circumstances surrounding organization or operation, through or by common directors, officers, or stockholders a voting trust or trusts, a holding or investment company or compa-

nies, or through or by any other direct or indirect means; and to include the power to exercise control. For the purposes of these schedules, forms of control shall include the following (among others):

1. Right through ownership of securities, an agreement of some character or through some other source to name the majority of the board of directors, managers, or trustees of the controlled company.
2. Right to foreclose a first lien upon all or a major part in

value of the tangible property of the controlled company.

3. Right to secure control in consequence of advances made for construction of the operating property of the controlled company.

Right to control only in a specific respect the action of the controlled company or a lessee interest in the property of a company is not to be classed as a form of control over the lessor company.

## 104 A. COMPANIES CONTROLLED BY RESPONDENT

1. Enter in column (a) the names of all companies which are controlled solely or jointly by the respondent. If the respondent obtained control over a company during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase,

2. In column (b) indicate the principal business activity of each company listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).

4. In column (d) indicate the extent of the control of the respondent in the controlled company. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter names of other companies, if any, that jointly control the companies listed in column (a).

Line No.	Name of Company Controlled (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)	If Jointly Controlled Name Other Parties to the Agreement (e)
1		NONE			
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## 104C. COMPANIES UNDER COMMON CONTROL WITH RESPONDENT

1. Enter in column (a) the names of all companies which are controlled by the same interest that control the respondent.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised over companies listed in column (a).
4. In column (d) indicate the extent of the control over companies listed in column (a). If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.
5. In column (e) enter the names of companies controlling those listed in column (a).

Line No.	Name of company controlled (a)	Principal business activity (b)	Forms of Control (c)	Extent of control (d)	Name of controlling company or individual (e)
1	Miss. River Trans. Corp.	Natural Gas Pipeline	Stock Ownership	100%	MoPac Corp.
2	MRT Exploration Co.	" " Explor. & Prod.	"	"	Miss. River Trans. Co.
3	River Cement Co.	Mfg. & Sale of Cement	"	"	MoPac Corp.
4	RIC-CON Corp. & River Corp.	Inactive	"	"	River Cement Co.
5	DK&S-MPTL-NOLC-SJB-UT-T&MP-	Transportation & Real Estate	"	"	Missouri Pacific R.R.
6	ART-MICO-MPEC-MIEA-TPEC-C&EIEC-	"	"	"	MoPac-ART-M-I
7	ARTEC- M-I-ABSOU-WMW&NW-FWB-CHTT	"	"	"	Missouri Pacific R.R.
8	JSW	"	"	66.6%	"
9	A&S-B&M-GH&H-HB&T	"	"	50%	"
10	AMRBT-TCT	"	"	33.3%	"
11	KCT (8.3) PULL (3.4) TTX(4.8)	"	"	See Col.a	"
12	SIMB (60) PUD (25)	"	"	"	"
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## 104 D. COMPANIES CONTROLLING RESPONDENT

1. Enter in column (a) the names of all companies controlling the respondent. Commence with the company which is most remote followed by the company immediately controlled by it. If control over the respondent or control over an intermediary through which respondent is controlled has changed during the year, indicate by footnote the date and manner in which control was established such as exchange of stock, exchange of assets for stock, cash purchase, etc.
2. In column (b) indicate the principal business activity of the companies listed in column (a) such as transportation, manufacturing, investments, etc.
3. In column (c) indicate the form of control exercised by the company immediately controlled by it.
4. In column (d) indicate the extent of control. If control cannot be expressed by percentage of voting stock ownership, explain in detail by footnote.

Line No.	Name of Controlling Company or Individual (a)	Principal Business Activity (b)	Form of Control (c)	Extent of Control (d)
1	Missouri Pacific Corporation	A Holding Company	Stock Ownership	92.25%
2	Missouri Pacific Railroad Company	Transportation	Stock Ownership	100%
3				
4				
5				
6				
7				
8				
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11				
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16				
17				
18				
19				
20				

## 108 STOCKHOLDERS REPORTS

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

Check appropriate box:

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

NOTES AND REMARKS



## 109. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 100 per share; first preferred, \$ — per share; second preferred, \$ — per share; debenture stock, \$ — per share.

2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote Yes

3. Are voting rights proportional to holdings? Yes If not, state in a footnote the relation between holdings and corresponding voting rights.

4. Are voting rights attached to any securities other than stock? No If so, name in a footnote each security, other than stock to which voting rights are attached (as of the close of the year), and state in detail the relation between holdings and corresponding voting rights, stating whether voting rights are actual or contingent, and if contingent showing the contingency.

5. Has any class or issue of securities any special privileges in the election of directors, trustees, or managers, or in the determination of corporate action by any method? No If so, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privileges.

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

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, 20,000 votes, as of December 31, 1976 (Date)

8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7, 1 stockholders.

9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information on page 13, 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.

List under Footnotes, page 9, Other Securities with Voting Power.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common	PREFERRED	
	(a)	(b)	(c)	(d)	Second (e)	First (f)
1	Missouri Pacific Railroad					
2	Company	St. Louis, Mo.	20,000	20,000	None	None
3						
4						
5						
6						
7						
8						
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10						
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28						
29						
30						

Note: Schedule 109, Voting Powers and Elections, continued on page 9

Railroad Annual Report R-1

## 109. VOTING POWERS AND ELECTIONS—(Continued From Page 8)

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 20,000  
votes cast.

11. Give the date of such meeting. January 26, 1976

12. Give the place of such meeting. New Orleans, Louisiana

## NOTES AND REMARKS



## 200. COMPARATIVE GENERAL BALANCE SHEET—ASSETS

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

column (b). The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or item (a)	(Dollars in thousands)	Balance at close of year (b)	Balance at beginning of year (c)
			\$	\$
	<b>CURRENT ASSETS</b>		(53)	114
1	(701) Cash			
2	(702) Temporary cash investments (p. 23)			
3	(703) Special deposits (p. 23)		2	2
4	(704) Loans and notes receivable (p. 23)			
5	(705) Traffic, car service and other balances-Dr.		35	
6	(706) Net balance receivable from agents and conductors		145	172
7	(707) Miscellaneous accounts receivable		1,284	1,189
8	(708) Interest and dividends receivable			
9	(709) Accrued accounts receivable (p. 23)		499	450
10	(710) Working fund advances			
11	(711) Prepayments (p. 23)		13	25
12	(712) Material and supplies		238	144
13	(713) Other current assets (p. 23)			
14	(714) Deferred income tax charges (p. 87)			
15	Total current assets		2,163	2,096
	<b>SPECIAL FUNDS</b>			
		(a1) Total book assets at close of year	(a2) Respondent's own issues included in (a1)	
16	(715) Sinking funds (pp. 24 and 25)			
17	(716) Capital and other reserve funds (pp. 24 and 25)			
18	(717) Insurance and other funds (pp. 24 and 25)	13	None	13
19	Total special funds		13	13
	<b>INVESTMENTS</b>			
20	(721) Investments in affiliated companies (pp. 28-31)		178	195
21	Undistributed earnings from certain investments in account 721 (pp. 35A and 35B)			
22	(722) Other investments (pp. 32-35)		112	131
23	(723) Reserve for adjustment of investment in securities—Credit (p. 27, Instruction 9)			
24	Total investments (accounts 721, 722 and 723)		290	326
	<b>PROPERTIES</b>			
25	(731) Road and equipment property: Road		4,001	4,716
26	Equipment		175	162
27	General expenditures		18	18
28	Other elements of investment			
29	Construction work in progress		2,407	(220)
30	Total (pp. 38-41)		6,601	4,676
31	(732) Improvements on leased property: Road		4,398	4,011
32	Equipment			
33	General expenditures			
34	Total (pp. 38-41)		4,398	4,011
35	Total transportation property (accounts 731 and 732)		10,999	8,687
36	(735) Accrued depreciation—Improvements on leased property (p. 45)		(225)	(208)
37	(735) Accrued depreciation—Road and equipment (pp. 44 and 46)		(488)	(379)
38	(736) Amortization of defense projects—Road and Equipment (p. 47)			
39	Recorded depreciation and amortization (accounts 733, 735 and 736)		(713)	(587)
40	Total transportation property less recorded depreciation and amortization (line 35 less line 39)		10,286	8,100
41	(737) Miscellaneous physical property (pp. 52 and 53)		2,202	2,202
42	(738) Accrued depreciation—Miscellaneous physical property (pp. 52 and 53)		(465)	(446)
43	Miscellaneous physical property less recorded depreciation (account 737 less 738)		1,737	1,756
44	Total properties less recorded depreciation and amortization (line 40 plus line 43)		12,023	9,856

## COMPARATIVE GENERAL BALANCE SHEET—ASSETS—Continued on page 11

NOTE.—See page 12 for explanatory notes, which are an integral part of the Comparative General Balance Sheet. For compensating balances not legally restricted, see Schedule 202.

## 200.—COMPARATIVE GENERAL BALANCE SHEET—ASSETS—Continued

Line No.	Account or item (a)	(Dollars in thousands)	Balance at close of year (b)	Balance at beginning of year (c)
	OTHER ASSETS AND DEFERRED CHARGES		\$	\$
45	(741) Other assets (p. 54)		2,691	2,564
46	(742) Unamortized discount on long-term debt			
47	(743) Other deferred charges (p. 54)			3
48	(744) Accumulated deferred income tax charges (p. 87)		780	400
49	Total other assets and deferred charges		3,471	2,967
50	TOTAL ASSETS		17,960	15,258

## 200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES

The notes listed below are provided for the purpose of disclosing supplementary information concerning matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes explanatory statements explaining (1) service interruption insurance policies and indicate the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (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. (Dollars in thousands)

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

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

(b) Estimated accumulated savings in Federal income taxes resulting from computing book depreciation under Commission rules and computing tax depreciation using the items listed below \$ None

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

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

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

(c)(i) Estimated accumulated net income tax reduction utilized since December 31, 1961, because of the investment tax credit authorized in the Revenue Act of 1962, as amended \$ 104

(ii) If carrier elected, as provided in the Revenue Act of 1971, to account for the investment tax credit under the deferral method, indicate the total deferred investment tax credit in account 786, Accumulated deferred income tax credits, at beginning of year \$ None

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

Deduct deferred portion of prior year's investment tax credit used to reduce current year's tax accrual \$ (None)

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

(iii) Show the amount of investment tax credit carryover at year end \$ None

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

(e) Estimated accumulated net reduction in Federal income taxes because of amortization of certain rights-of-way investments since December 31, 1969, under the provisions of Section 185 of the Internal Revenue Code \$ 7

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

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

Continued on following page



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

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

column (b). The entries in short column (a1) should reflect total book liability at close of year. The entries in the short column (a2) should be deducted from those in column (a1) in order to obtain corresponding entries for column (b). All contra entries hereunder should be indicated in parenthesis.

Line No.	Account or item (a)	(Dollars in thousands)	Balance at close of year (b)	Balance at begin- ning of year (c)
<b>CURRENT LIABILITIES</b>				
51	(751) Loans and notes payable (p. 63)		\$	\$
52	(752) Traffic, car service and other balances—Cr.			61
53	(753) Audited accounts and wages payable		670	517
54	(754) Miscellaneous accounts payable		184	160
55	(755) Interest matured unpaid			
56	(756) Dividends matured unpaid			
57	(757) Unmatured interest accrued			
58	(758) Unmatured dividends declared			
59	(759) Accrued accounts payable (p. 63)		817	1,002
60	(760) Federal income taxes accrued (p. 64)		120	115
61	(761) Other taxes accrued (p. 64)		120	125
62	(762) Deferred income tax credits (p. 87)			
63	(763) Other current liabilities (p. 63)		(2)	6
64	Total current liabilities (exclusive of long-term debt due within one year)		1,909	1,986
<b>LONG-TERM DEBT DUE WITHIN ONE YEAR</b>				
65	(764) Equipment obligations and other debt (pp. 56-59)	(a1) Total issued (a2) Held by or for respondent		
<b>LONG-TERM DEBT DUE AFTER ONE YEAR</b>				
66	(765) Funded debt unmatured	(a1) Total issued (a2) Held by or for respondent		
67	(766) Equipment obligations			
68	(767) Receivers' and Trustees' securities (pp. 56-59)			
69	(768) Debt in default			
70	(769) Amounts payable to affiliated companies (p. 62)		5,186	3,727
71	Total long-term debt due after one year		5,186	3,727
<b>RESERVES</b>				
72	(771) Pension and welfare reserves (p. 65)		31	55
73	(774) Casualty and other reserves (p. 65)		1,796	1,004
74	Total reserves		1,827	1,059
<b>OTHER LIABILITIES AND DEFERRED CREDITS</b>				
75	(781) Interest in default (p. 58)			
76	(782) Other liabilities (p. 65)		2,368	1,816
77	(783) Unamortized premium on long-term debt			
78	(784) Other deferred credits (p. 65)			
79	(785) Accrued liability—Leased property (p. 45)		126	126
80	(786) Accumulated deferred income tax credits (p. 87)			
81	Total other liabilities and deferred credits		2,494	1,942
<b>SHAREHOLDERS' EQUITY</b>				
<i>Capital stock (Par or stated value)</i>				
82	(791) Capital stock issued: Common stock (p. 67)	(a1) Total issued (a2) Nominally issued securities	2,100	2,100
83	Preferred stock (p. 67)			
84	Total		2,100	2,100
85	(792) Stock liability for conversion (p. 68)			
86	(793) Discount on capital stock		(95)	(95)
87	Total capital stock		2,005	2,005
<i>Capital surplus</i>				
88	(794) Premiums and assessments on capital stock (p. 69)			
89	(795) Paid-in surplus (p. 69)			
90	(796) Other capital surplus (p. 69)			
91	Total capital surplus			

**COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES AND SHAREHOLDERS' EQUITY—  
CONTINUED ON PAGE 13.**

Note.—See page 11 for explanatory notes, which are an integral part of the Comparative General Balance Sheet.

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

Line No.	Account or item (a)	(Dollars in thousands)	Balance at close of year (b)	Balance at beginning of year (c)
	<b>Retained income</b>		\$	\$
92	(797) Retained income—Appropriated (p. 69)			
93	(798) Retained income—Unappropriated (p. 20)		4,639	4,639
94	Total retained income		4,639	4,639
	<b>Treasury Stock</b>			
95	(798.5) Less: Treasury stock		100	100
96	Total shareholders' equity		6,544	6,544
97	<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>		<b>17,960</b>	<b>15,258</b>

## 200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES—Continued

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

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

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

5. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made. \$ None

6. (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 Page 14

(b) Show amount of past service pension costs determined by actuaries at year end. \$ 520

(c) Total pension costs for year:

Normal costs \$ 16

Amortization of past service costs \$ 47

(d) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. See Page 14 \$

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

(i) If funding is by insurance, give name of insuring company. Not Applicable

(ii) If funding is by trust agreement, list trustee(s). Northern Trust Co., Chicago & Citibank, N.Y.

Date of trust agreement or latest amendment. 12-19-75

If respondent is affiliated in any way with the trustee(s), explain affiliation: No Affiliation

(f) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement. See Page 14

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

Yes No X

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

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

EXPLANATORY NOTES ARE CONTINUED ON PAGE 14



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

## 200. COMPARATIVE GENERAL BALANCE SHEET-EXPLANATORY NOTES—Concluded

7. 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 \_\_\_\_\_

8. State separately amounts of deferred maintenance and delayed capital improvements as reported to the Commission in Ex Parte No. 305 as of December 31, 1976:

Deferred maintenance	\$	None
Delayed capital improvements	\$	None

## NOTES AND REMARKS

Pension costs are charged to operating expenses on an accrual method, which includes normal costs and amortization of prior service cost over a 35-year period ending January 1, 2001, plus interest on the recorded unfunded pension liability. Pension charges are funded over a 30-year period ending January 1, 2006.

The pension plan was amended, effective January 1, 1976, and now includes substantially all "non-scheduled" (non-union) employees and conforms the plan to the requirements of the Employee Retirement Income Security Act of 1974.

The pension plan and fund includes the Missouri Pacific Railroad and the following affiliated companies - ART, DK&S, Mo.-Ill., Mo. Impv., MP Trk. Lines, TP-MP Term. of N.O., Union Term., MP Airfreight, FWB, Merchants Cold Storage, T-NM, TPMotor, WMW&NW, and CHTT. The actuary determines costs and contributions of each of the participating companies. There is no separation of the fund by companies. The actuarially computed value of vested benefits and benefits pertaining to retired employees exceeds the market value of the pension fund for the Missouri Pacific Railroad and its affiliates by approximately \$33,293,000 at December 31, 1976.

Respondent carried a service interruption and a supplemental service interruption policy with the Imperial Insurance Company, Limited, under which it will be entitled to an indemnity of \$13 per day for certain work stoppage losses. In the event such losses are sustained by other railroads holding similar policies, respondent may be obligated to pay a maximum amount of 20 times the daily indemnity, less the amount of the initial premium or \$247 in any fiscal year.

NOTES AND REMARKS



## 300. INCOME ACCOUNT FOR THE YEAR

1. Give the Income Account of the respondent for the year in accordance with the rules prescribed in the Uniform System of Accounts for Railroad Companies.

2. In column (d) show against the appropriate account the amount of income that is offset by deductions in other income accounts of respondent so far as they relate to companies the operations of which are covered by this operating report, the amount of such deductions or dispositions to be also shown against appropriate accounts. For example, road (A) operates road (B) under

lease for a rental of \$1,000,000, but road (A) owns 50 percent of the stock of road (B) on which it receives \$250,000 in dividends. The entries in column (d) should be: Account No. 513, "Dividend income," \$250,000; Account No. 542, "Rent for leased roads and equipment," \$250,000. Again, if road (C) has issued its own securities to acquire a part or all of the securities of road (D), a separately operated carrier, no entries should be made in column (d) by road (C) even though dividends or interest be received on such securities held by road (C). But if road (D) is a

Line No.	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Offsetting debits and credits for current year (d)
	<b>ORDINARY ITEMS</b>	\$	\$	\$
	<b>OPERATING INCOME</b>			
	<b>Railway Operating Income</b>			
1	(501) Railway operating revenues (p. 73)			
2	(531) Railway operating expenses (p. 74)			
3	Net revenue from railway operations			
4	(532) Railway tax accruals (p. 86)	1,748	1,505	
5	(533) Provision for deferred taxes (p. 87)	(380)	(264)	
6	Railway operating income	(1,368)	(1,241)	
	<b>Rent Income</b>			
7	(503) Hire of freight cars and highway revenue equipment—			
	Credit balance (p. 90)	32		
8	(504) Rent from locomotives (p. 91)			
9	(505) Rent from passenger-train cars (p. 91)			
10	(506) Rent from floating equipment			
11	(507) Rent from work equipment	12	12	
12	(508) Joint facility rent income	1,662	1,596	
13	Total rent income	1,706	1,608	
	<b>Rents Payable</b>			
14	(536) Hire of freight cars and highway revenue equipment—			
	Debit balance (p. 90)		55	
15	(537) Rent for locomotives (p. 91)	175	183	
16	(538) Rent for passenger-train cars (p. 91)			
17	(539) Rent for floating equipment			
18	(540) Rent for work equipment			
19	(541) Joint facility rents	149	133	
20	Total rents payable	324	371	
21	Net rents (lines 13, 20)	1,382	1,237	
22	Net railway operating income (lines 6, 21)	14	(4)	
	<b>Other Income</b>			
23	(502) Revenues from miscellaneous operations (p. 5)			
24	(509) Income from lease of road and equipment (p. 88)			
25	(510) Miscellaneous rent income (p. 88)	105	100	
26	(511) Income from nonoperating property (p. 53)	146	157	
27	(512) Separately operated properties—Profit (p. 89)			
28	(513) Dividend income (from investments under cost only)			
29	(514) Interest income	21	23	
30	(516) Income from sinking and other reserve funds	1	2	
31	(517) Release of premiums on funded debt			
32	(518) Contributions from other companies			
33	(519) Miscellaneous income (p. 94)	(a1) 1	5	
34	Dividend income (from investments under equity only)	\$		
		x x x x	x x x x	x x x x
35	Undistributed earnings (losses)	x x x x	x x x x	x x x x
36	Equity in earnings (losses) of affiliated companies (lines 34, 35)			x x x x
37	Total other income	274	287	
38	Total income (lines 22, 37)	288	283	
	<b>Miscellaneous Deductions From Income</b>			
39	(534) Expenses of miscellaneous operations (p. 53)			
40	(535) Taxes on miscellaneous operating property (p. 53)			
41	(543) Miscellaneous rents (p. 93)	54	61	
42	(544) Miscellaneous tax accruals (p. 53)	43	31	
43	(545) Separately operated properties—Loss (p. 89)			

## 306. INCOME ACCOUNT FOR THE YEAR—Continued

"proprietary" company for which no separate operating report is rendered, appropriate entries in column (d) should be made by road (C). If a leased road is assigned to another company for operation, the rent paid should be offset by the rent received. The examples indicated should not be taken to exclude others of a similar nature.

3. Returns for the year reported on lines 1 to 22, inclusive, should be analyzed in columns (e) to (k) in accordance with the Commission's rules governing the separation of operating expenses between freight and passenger service; railroads.

4. Any unusual accruals involving substantial amounts included in column (b) on lines 7 to 54,

inclusive, should be fully explained in a footnote.

5. All contra entries hereunder should be indicated in parenthesis.  
(Dollars in thousands)

6. Line 28 includes only dividends from investments accounted for under the cost method. Line 34 includes only dividends accounted for under the equity method. Line 35 includes the undistributed earnings from investments accounted for under the equity method. Line 36 represents the earnings (losses) of investee companies accounted for under the equity method.

RAIL-LINE, INCLUDING WATER TRANSFERS							Line No
Related solely to freight service (e)	Apportioned to freight service (f)	Total freight service (g)	Related solely to passenger and allied services (h)	Apportioned to passenger and allied services (i)	Total passenger service (j)	Other items not related to either freight or to passenger and allied services (k)	
\$	\$	\$	\$	\$	\$	\$	
							1
							2
x x x x x	x x x x x		x x x x x	x x x x x			3
1,748		1,748					4
(380)		(380)					5
x x x x x	x x x x x	(1,368)	x x x x x	x x x x x			6
32		32					7
							8
							9
							10
12		12					11
1,662		1,662					12
x x x x x	x x x x x	1,706	x x x x x	x x x x x			13
							14
175		175					15
							16
							17
							18
149		149					19
x x x x x	x x x x x	324	x x x x x	x x x x x			20
x x x x x	x x x x x	1,382	x x x x x	x x x x x			21
x x x x x	x x x x x	14	x x x x x	x x x x x			22

If this report is made for a system, list hereunder the names of all companies included in the system returns:



## 300. INCOME ACCOUNT FOR THE YEAR—Concluded

Line No.	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Offsetting debits and credits for current year (d)
44	(549) Maintenance of investment organization	\$	\$	\$
45	(550) Income transferred to other companies			
46	(551) Miscellaneous income charges (p. 94)	2		
47	Total miscellaneous deductions	99	92	
48	Income available for fixed charges (lines 38, 47)	189	191	
	<b>Fixed Charges</b>			
49	(542) Rent for leased roads and equipment (p. 92)	189	191	
	(546) Interest on funded debt:			
50	(a) Fixed interest not in default			
51	(b) Interest in default			
52	(547) Interest on unfunded debt			
53	(548) Amortization of discount on funded debt			
54	Total fixed charges	189	191	
55	Income after fixed charges (lines 48, 54)	-	-	
	<b>Other Deductions</b>			
	(546) Interest on funded debt:			
56	(c) Contingent interest			
57	(555) Unusual or infrequent items-Net-(Debit) credit*			
58	Income (loss) from continuing operations (lines 55-57)	-	-	
	<b>DISCONTINUED OPERATIONS</b>			
59	(560) Income (loss) from operations of discontinued segments*			
60	(562) Gain (loss) on disposal of discontinued segments*			
61	Total income (loss) from discontinued operations (lines 59, 60)			
62	Income (loss) before extraordinary items (lines 58, 61)	-	-	
	<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>			
63	(570) Extraordinary items-Net-(Debit) credit (p. 94)			
64	(590) Income taxes on extraordinary items-Debit (credit) (p. 94)			
65	(591) Provision for deferred taxes-Extraordinary items (p. 87)			
66	Total extraordinary items (lines 63-65)			
67	(592) Cumulative effect of changes in accounting principles*			
68	Total extraordinary items and accounting changes-(Debit) credit-(lines 66, 67)			
69	Net income (loss) transferred to Retained Income-Unappropriated (lines 62, 68)	-	-	

\* Less applicable income taxes of:

\$

555 Unusual or infrequent items-Net-(Debit) credit \_\_\_\_\_

560 Income (loss) from operations of discontinued segments \_\_\_\_\_

565 Gain (loss) on disposal of discontinued segments \_\_\_\_\_

592 Cumulative effect of changes in accounting principles \_\_\_\_\_

NOTE.—See page 19 for explanatory notes which are an integral part of the Income Account for the Year.

## INCOME ACCOUNT FOR THE YEAR—EXPLANATORY NOTES

The space below is provided for the purpose of disclosing additional information concerning items of income for the current year. Each carrier shall give the particulars of items herein. Enter in separate notes with suitable explanation, amounts included in income accounts in connection with any unusual and material accrual or changeover in accounting practice, and other matters of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles. Minor items which have no consequential effect on net income for the

year need not be reported. If carrier has nothing to report, insert the word "None". The tax consequences of use of accelerated depreciation and tax guideline service lives, the investment tax credit, as well as other unusual and significant tax items and matters, are to be disclosed in Schedule 350, under Section C pertaining to analysis of Federal income taxes. The explanation of items included in accounts 570, "Extraordinary items"; and 590, "Income taxes on extraordinary items" are to be disclosed in Schedule 396, page 94.

NONE



**305. RETAINED INCOME - UNAPPROPRIATED**

1. Show hereunder the items of the Retained Income Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.

2. All contra entries hereunder should be indicated in parentheses.

3. Indicate under "Remarks" the amount of assigned Federal income tax consequences, accounts 606 and 616.

4. Segregate in column (c) all amounts applicable to the equity in un-

distributed 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 35, column (b), schedule 300. The total of columns (b) and (c), lines 3 and 7, should agree with line 63, column (b), schedule 300.

6. Include in column (b) only amounts applicable to retained income exclusive of any amounts included in column (c). (Dollars in Thousands)

Line No.	Item (a)	Retained income- Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)
1	Balances at beginning of year	\$ 4,639	\$ None
2	(601.5) Prior period adjustments to beginning retained income		
	<b>CREDITS</b>		
3	(602) Credit balance transferred from income		
4	(606) Other credits to retained income		
5	(622) Appropriations released		
6	Total		
	<b>DEBITS</b>		
7	(612) Debit balance transferred from income		
8	(616) Other debits to retained income		
9	(620) Appropriations for sinking and other reserve funds		
10	(621) Appropriations for other purposes		
11	(623) Dividends (p. 20)		
12	Total		
13	Net increase (decrease) during year (Line 5 minus line 11)		
14	Balances at close of year (Lines 1 and 13)	4,639	
15	Balance from line 14 (c)		x x x x x
16	Total unappropriated retained income and equity in undistributed earnings (losses) of affiliated companies at end of year	4,639	x x x x x
	<b>Remarks</b>		
	Amount of assigned Federal income tax consequences:		
17	Account 606		x x x x x
18	Account 616		x x x x x

Note: See p. 94, schedule 396, for analysis for Retained Income Accounts.

**308. DIVIDEND APPROPRIATIONS**

1. Give particulars of each dividend declared. For par value or nonpar stock, show in column (d) the respective total par value or total number of shares on which dividend was declared and the corresponding rate percent or per share in column (b) or (c). If any such dividend was payable in anything other than cash, explain the matter fully in a footnote.

2. If an obligation of any character has been incurred for the purpose of procuring funds for the payment of any dividend or for the purpose of

replenishing the treasury of the respondent after payment of any dividend, give full particulars in a footnote. If any class of stock received a return not reportable in this schedule, state the particulars of the case in a footnote.

3. The sum of the dividends stated in column (e) should equal the amount shown in schedule No. 305.

4. Report dollars in thousands.

Line No.	Name of security on which dividend was declared (a)	Rate percent (par value stock) or rate per share (nonpar stock)		Total par value of stock or total number of shares of nonpar stock on which dividend was declared (d)	Dividends (account 623) (e)	DATES	
		Regular (b)	Extra (c)			Declared (f)	Payable (g)
1				\$	\$		
2				None			
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13				Total			

## 309-STATEMENT OF CHANGES IN FINANCIAL POSITION

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

Use reference columns (a), (b) and (c) as a guide in presenting and computing the requested information as follows:

## Reference

## Column

- (a) Schedules in this report where disclosure may be found.  
 (b) Applicable line number in reference schedule.  
 (c) Applicable column(s) in reference schedule.

When two or more line numbers of columns appear in reference columns, add or subtract the amounts as indicated. For example, the notation "(a)" - "(b)" in reference column (c) means to subtract the amount in column (b) from the amount in column (a).

Line No.	Reference			Description (d)	Amount (e)
	Schedule (a)	Line (b)	Column (c)		
SOURCES OF WORKING CAPITAL					
Working capital provided by operations:					
1	300	62	(b)	Net income (loss) before extraordinary items	-
2	324	17	(b)	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:	1
3	396	-	-	Retirement of nondepreciable property	
4	NOTE A	-	-	Loss (gain) on sale or disposal of tangible property	156
5	300	5	(b)	Add depreciation and amortization expenses	(380)
6	300	35	(a)	Net increase (decrease) in deferred income taxes	
7	200	71.74	(b) - (c)	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	768
8				Net increase (decrease) in noncurrent portion of estimated liabilities	
9				Other (specify):	
10					
11					
12					
13					
14					
15					
16					
17					
18				Total working capital from operations before extraordinary items	545



## 309-STATEMENT OF CHANGES IN FINANCIAL POSITION—Continued

Line No.	Reference			Description (d)	Amount (e)
	Schedule (a)	Line (b)	Column (c)		
19	300	68	(b)	Working capital provided by operations (Continued): Extraordinary items and accounting changes	
20	300	63	(b)	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:	
21	300	65	(b)	Loss (gain) on extraordinary items	
22	300	67	(b)	Net increase (decrease) in deferred income taxes	
				Cumulative effect of changes in accounting principles	
				Other (specify):	
23					
24					
25					
26					
27					
28				Total working capital from extraordinary items and accounting changes	545
29				Total working capital from operations (lines 18 and 28)	
30	200	20	(b)-(c)	Working capital from sources other than operating:	
31	-	-	-	Proceeds from issuance of long-term liabilities	1,459
32	-	-	-	Proceeds from sale/disposition of carrier operating property	23
33	205	99	(l)	Proceeds from sale/disposition of other tangible property	
	206	99	(k)	Proceeds from sale/repayment of investments advances	36
34	204	41	(f)	Net decrease in sinking and other special funds	
35	229	15	(e) + (f)	Proceeds from issue of capital stock	
			(-l)		
36				Other (specify):	
				(excl. Leased Prop.Depr.Accrals.)	550
37					
38					
39					
40					
41				Total working capital from sources other than operating	2,068
42				Total sources of working capital (lines 29 and 41)	2,613

See APPLICATION OF WORKING CAPITAL on following page

## 309.-STATEMENT OF CHANGES IN FINANCIAL POSITION--Concluded

Line No.	Reference			Description (d)	Amount (e)
	Schedule (a)	Line (b)	Column (c)		
				APPLICATION OF WORKING CAPITAL	
43	-	-	-	Amount paid to acquire/retire long-term liabilities	
44	305	10	(b)	Cash dividends	
45	211	52	(e)	Purchase price of carrier operating property	2,345
46	-	-	-	Purchase price of other tangible property	
47	205	99	(j)	Purchase price of long-term investments and advances	
	206	99	(i)		
48	204	41	(e)	Net increase in sinking or other special funds	
49	229	15	(j)	Purchase price of acquiring treasury stock	
	-	-	-	Other (specify):	
50	-	-	-	Net increase in Other Assets and Deferred Charges (excl. A/C 114)	124
51					
52					
53					
54					
55				Total application of working capital	2,469
56				Net increase (decrease) in working capital (line 42 less line 55) (show computations in Schedule 309S)	144

NOTE A: Furnish the actual amount of depreciation and amortization expenses taken during the year. The following can be used as references:

Schedule	Line	Column
322	26	(b) 115
326	3	(b) 1
330	9	(b) 21
214	22	(j) 19
200	46	(b) - (c) -
200	78	(b) - (c) -
		156



## 309S.-CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.

Line No.	References			Description (d)	Balance, close of year (e)	Balance, beginning of year (f)	Net increase (decrease) (g)
	Schedule (a)	Line (b)	Column (c)				
1	200	1,2	(b)	Cash and temporary investments	\$ (53)	\$ 114	\$ (167)
2	200	4	(b)	Net receivables	1,963	1,811	152
3	200	11	(b)	Prepayments	13	25	(12)
4	200	12	(b)	Materials and supplies	238	144	94
5	-	-	-	Other current assets not included above	2	2	-
6	200	51	(b)	Notes payable and matured obligations	(1,671)	(1,740)	69
7	200	59	(b)	Accounts payable			
8	200	65	(b)	Current equipment obligations and other debt	(238)	(246)	8
9	-	-	-	Other current liabilities not included above			
10	-	-	-	Net increase (decrease) in working capital (= line 56, Schedule 309)	254	110	144

## 201. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

Give brief description for each item or class of items of like description in accounts Nos. 702, "Temporary cash investments"; 704, "Loans and notes receivable"; 709, "Accrued accounts receivable"; 711, "Prepayments"; and 713, "Other current assets," at the close of the year. Show description of the temporary cash investments, the names of depositaries for the special deposits, the character of loans and notes, with name of debtor (or class of debtors), dates of issue and maturity, and appropriate description for each class of accrued accounts receivable and for the other current

assets. Show the three largest items in each account regardless of the dollar amount, and all other items (or the aggregate of a class of items of like description, amounting to less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000". The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in schedule 200. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Line No.	Account No. (a)	Item (b)	(Dollars in Thousands)	Amount (c)
1	709	Individuals and Companies		\$ 239
2		Expenses Due from Proprietors		179
3		Taxes		63
4		Other Items, Each Less Than \$250,000		18
5		Total Account 709		499
6				
7	711	Prepaid Insurance Premiums		13
8				
9				
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**Schedule 202.-COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS**

Using the following notes as a guideline, show the requirements of compensating balances and short-term borrowing arrangements if operating revenues are \$10 million or more. 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 under an agreement which legally restricts the use of such funds, and which constitute support for short-term borrowing arrangements, should be included in Schedule 203, account 703, Special deposits.

5. Compensating balances under an agreement which legally restricts the use of such funds and which constitute support for long-term borrowing arrangements and are reported in account 717, Insurance and other funds, should also be separately disclosed below.

6. 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).

7. When a carrier is not in compliance with a compensating balance requirement, that fact should be disclosed along with stated and possible sanctions whenever such possible sanctions may be immediate (not vague or unpredictable) and material.

NONE

## Schedule 203.—SPECIAL DEPOSITS

For other than compensating balances, state separately each item of \$250,000 or more reflected in account 703, Special deposits, at the close of the year. Items of less than \$250,000 may be combined in a single entry and described as "Minor items less than \$250,000". For compensating balances, state separately the total amounts held on behalf of respondent and held on behalf of others.

Line No.	Purpose of deposit (a)	Balance at close of year (b)
		\$
	Interest special deposits:	
1		
2	None	
3		
4		
5		
6	Total	
	Dividend special deposits:	
7		
8	None	
9		
10		
11		
12	Total	
	Miscellaneous special deposits:	
13	Minor Items Each Less Than \$250,000	2
14		
15		
16		
17		
18	Total	2
	Compensating balances legally restricted:	
19	Held on behalf of respondent	
20	Held on behalf of others	
21	Total	



## 204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS

Give the particulars called for with respect to reserve funds included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; and 717, "Insurance and other funds."

Except for deposits held by trustees for proceeds from sale of mortgaged properties, unspent proceeds from sale of equipment obligations, or the value of cars destroyed pledged under equipment financing obligations, which may be reported in total for each category, the designation of the individual fund as carried in the respondent's records should be

entered in Column (b). The entry should indicate the kind of fund, such as sinking, capital, property insurance, pension or relief; the rate of interest, if any; and the date of maturity.

Show the three largest funds in each account, and funds earmarked incentive per diem, regardless of the dollar amount, and all other funds where the amount reportable in Columns (d), (e), (f) or (g) is \$250,000, or more. Each fund amounting to less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000"

Line No.	Account No.	Name, kind, and purpose of fund	Name of trustee or depository
	(a)	(b)	(c)
1	717	Service Interruption Insurance	Barclays Bank
2			
3			
4			
5			
6			
7			
8			
9			
10			
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<sup>1</sup>Includes income of \$ \_\_\_\_\_ earned on earmarked incentive per diem funds.

## 204. SINKING, CAPITAL, INSURANCE, AND OTHER RESERVE FUNDS—Concluded

Insert totals separately for each account. Such totals of columns (g) and (i) should be the same as those stated in short columns (a<sub>1</sub>) and (a<sub>2</sub>), respectively, in the comparative general balance sheet statement. Entries in column (g) should be the sums of corresponding entries in columns (d) and (e), less those shown in column (f), and the sum of entries in columns (h), (i), and (j) should equal those in column (g).

All conversions of cash into securities, or vice versa, shall be treated as withdrawals from the fund in column (f) and as additions to the fund in

column (e).

Funds representing net credit balances of earmarked incentive per diem should be reported separately for each year. The amount of income earned on these funds should be reported in footnote to this schedule.<sup>1</sup> Wholly owned Canadian subsidiary lines should subdivide the earmarked funds between monies received from Canadian parent companies as a result of incentive charges and the carrier's own credit balances.

(Dollars in thousands)

Balance at begin- ning of year— Book value (d)	Additions during the year—Book value (e)	Withdrawals during the year—Book value (f)	Balance at close of year—Book value (g)	Assets in Funds at Close of Year			Line No.
				Cash (h)	Book value		
					Securities issued or assumed by respondent (i)	Other securities and invested assets (j)	
\$ 13			13	13			1
							2
							3
							4
							5
							6
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## NOTES AND REMARKS

## GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 205 AND 206

1. Schedules 205 and 206 should give particulars of stocks, bonds, other secured obligations, unsecured notes, and investment advances of affiliated and nonaffiliated companies held by respondent at close of year specifically as investments including obligations of the United States, of a State or local government, or of an individual, so held; investments made, disposed of, or written down during the year; and dividends and interest credited to income. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing account No. 721, "Investments in affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

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

## (A) Stocks:

- (1) Carriers—active.
- (2) Carriers—inactive.
- (3) Noncarriers—active.
- (4) Noncarriers—inactive.

## (B) Bonds (including U. S. Government Bonds):

## (C) Other secured obligations:

## (D) Unsecured notes:

## (E) Investment advances:

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

5. 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.

6. By carriers, as the term is here used, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, 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.

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

8. 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.

9. Any balance in account 723, Reserve for adjustment of investment in securities - Credit, shall be disclosed by footnote to the securities against which such reserves were established.

10. Show dollars in thousands.

## NOTES AND REMARKS



## 205. INVESTMENTS IN 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 and other reserve funds"; 721, "Investments in affiliated companies"; and 717, "Insurance and other funds."

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 27, 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 \_\_\_\_." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held: also lien reference if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR	
						Book Value of Amount Held at Close of Year	
						Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	721	E	VI	Missouri Improvement Co.	% \$		\$ 178
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given 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. Particulars of investments made, disposed of, or written down during the year should be given in columns (j) to (l) inclusive. If the cost of any investment made during the year differs from the book value report-

ed in column (j), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote. Identify all entries in column (k), which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

9. This schedule should not include securities issued or assumed by respondent. (Dollars in Thousands)

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (j)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
Book Value of Amount Held at Close of Year			Book value (k)	Selling price (l)	Rate (m)	Amount credited to income (n)	
In sinking, insurance, and other funds (h)	Total book value (i)						
\$	\$ 178	\$	\$ 17	\$ 17	%	\$ 11	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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## 205. INVESTMENTS IN AFFILIATED COMPANIES—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and description of security held; also lien reference, if any	Extent of control	INVESTMENTS AT CLOSE OF YEAR	
						Book Value of Amount Held at Close of Year	
						Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
					% \$		\$
47							
48							
49							
50							
51							
52							
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99							

**205. INVESTMENTS IN AFFILIATED COMPANIES—Concluded**

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (j)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
Book Value of Amount Held at Close of Year			Book value (k)	Selling price (l)	Rate (m)	Amount credited to income (n)	
In sinking, insurance, and other funds (h)	Total book value (i)				%	\$	
\$	\$	\$	\$	\$			47
							48
							49
							50
							51
							52
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							54
							55
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## 206. OTHER INVESTMENTS

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of others than affiliated companies, included in accounts Nos. 715, "Sinking funds"; 716, "Capital and other reserve funds"; 722, "Other investments"; and 717, "Insurance and other funds." Investments included in accounts Nos. 715, 716 and 717 held by trustees in lieu of cash deposits required under the governing instrument are not to be reported.

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 27, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and

(c). Investment in U. S. Treasury obligations may be reported as one item.

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 designa-

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR	
					Book Value of Amount Held at Close of Year	
					Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)	(f)
1	722	C3	X	W. H. Ward Lumber Co.	\$	\$ 112
2						
3						
4						
5						
6						
7						
8						
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46						

206. OTHER INVESTMENTS—Continued

tion mature serially, the date in column (d) may be reported as "Serially 19 \_\_\_\_ to 19 \_\_\_\_." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary on account of limited space.

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

7. Particulars of investments made, disposed of, or written down during the year should be given in columns (i) and (k). If the cost of any investment made during the year differs from the book value reported in

column (j), explain the matter in a footnote. By "cost" is meant the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in the footnote. Identify all entries in column (j) which represent a reduction in the book value of securities by symbol and give full explanation in a footnote in each case.

(Dollars in Thousands)

INVESTMENTS AT CLOSE OF YEAR		Book value of investments made during year (i)	INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		DIVIDENDS OR INTEREST DURING YEAR		Line No.
Book Value of Amount Held at Close of Year			Book value (j)	Selling price (k)	Rate (l)	Amount credited to income (m)	
In sinking, insurance, and other funds (g)	Total book value (h)						
\$	\$ 112	\$ 112	\$ 19	\$ 19	8 %	\$ 11	1
							2
							3
							4
							5
							6
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							8
							9
							10
							11
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## 206. OTHER INVESTMENTS—Continued

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company or government and description of security held; also lien reference, if any	INVESTMENTS AT CLOSE OF YEAR	
					Book Value of Amount at Close of Year	
					Pledged	Unpledged
	(a)	(b)	(c)	(d)	(e)	(f)
47					\$	\$
48						
49						
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
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**209. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING CARRIER AND NONCARRIER SUBSIDIARIES—Continued**

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by nonreporting companies shown in schedules 104A, 104B, and 205, as well as those owned or controlled by any other organization or individual whose action respondent is able to determine.

3. Investments in U.S. Treasury obligations may be combined in a single item.  
 4. Column (a), Class No., should show classifications as provided in instructions 3 and 4, page 87.  
 (Dollars in thousands)

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Names of subsidiaries in connection with things owned or controlled through them (g)	Line No.
Book value (e)	Selling price (f)		
\$	\$		1
			2
			3
			4
			5
			6
			7
			8
			9
			10
			11
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## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 40)

Line No.	Account (a)	(Dollars in thousands) (b)	Balance at beginning of year (c)	Expenditures during the year for original road and equipment, and road extensions (d)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (e)
1	(1) Engineering _____	\$ 61	\$		\$
2	(2) Land for transportation purposes _____	1,859			
3	(2 1/2) Other right-of-way expenditures _____	7			
4	(3) Grading _____	768			
5	(5) Tunnels and subways _____				
6	(6) Bridges, trestles, and culverts _____	188			
7	(7) Elevated structures _____				
8	(8) Ties _____	472			
9	(9) Rails _____	523			
10	(10) Other track material _____	891			
11	(11) Ballast _____	368			
12	(12) Track laying and surfacing _____	638			
13	(13) Fences, snowsheds, and signs _____	3			
14	(16) Station and office buildings _____	92			
15	(17) Roadway buildings _____	2			
16	(18) Water stations _____	1			
17	(19) Fuel stations _____	121			
18	(20) Shops and enginehouses _____	561			
19	(21) Grain elevators _____				
20	(22) Storage warehouses _____				
21	(23) Wharves and docks _____				
22	(24) Coal and ore wharves _____				
23	(25) TOFC/COFC terminals _____	173			
24	(26) Communication systems _____	457			
25	(27) Signals and interlockers _____	95			
26	(29) Power plants _____				
27	(31) Power-transmission systems _____	15			
28	(35) Miscellaneous structures _____	27			
29	(37) Roadway machines _____	194			
30	(38) Roadway small tools _____				
31	(39) Public improvements—Construction _____	150			
32	(43) Other expenditures—Road _____				
33	(44) Shop machinery _____	159			
34	(45) Power-plant machinery _____	2			
35	Other (specify and explain) _____				
36	Total expenditures for road _____	8,727			
37	(52) Locomotives _____				
38	(53) Freight-train cars _____	17			
39	(54) Passenger-train cars _____				
40	(55) Highway revenue equipment _____				
41	(56) Floating equipment _____				
42	(57) Work equipment _____	3			
43	(58) Miscellaneous equipment _____	142			
44	Total expenditures for equipment _____	162			
45	(71) Organization expenses _____	1			
46	(76) Interest during construction _____	12			
47	(77) Other expenditures—General _____	5			
48	Total general expenditures _____	18			
49	Total _____	8,907			
50	(80) Other elements of investment (p. 33) _____				
51	(90) Construction work in progress _____	(220)			
52	Grand Total _____	8,687			

## 211. ROAD AND EQUIPMENT PROPERTY (See Instructions page 40)

EXPENDITURES FOR ADDITIONS AND BETTERMENTS DURING THE YEAR		CREDITS FOR PROPERTY RETIRED DURING THE YEAR		Net changes during the year (i)	Balance at close of year (j)	Line No.
Made on owned property (e)	Made on leased property (f)	Owned property (g)	Leased property (h)			
\$ (4)	\$ 3	\$	\$	\$ (1)	\$ 60	1
					1,859	2
					7	3
(310)	180			(130)	638	4
(39)	9			(30)	158	5
(42)				(42)	430	7
(60)	7			(53)	470	8
(100)	40	1	1	(62)	829	9
(37)	1			(36)	332	10
(117)	2			(115)	523	11
					3	12
		13		(13)	979	13
					2	14
			1	(1)	-	15
(121)	126			5	126	16
(23)	37			14	575	17
						18
						19
						20
						21
(34)				(34)	139	22
166		(9)	16	159	616	23
8				8	103	24
						25
					15	26
					27	27
		2		(2)	192	28
						29
5				5	155	30
						31
					159	32
					2	33
						34
(708)	405	7	18	(328)	8,399	35
						36
					17	37
						38
						39
						40
					3	41
21		8		13	155	42
21		8		13	175	43
					1	44
					12	45
					5	46
					18	47
(687)	405	15	18	(315)	8,592	48
						49
2,627				2,627	2,407	50
1,940	405	15	18	2,312	10,999	51
						52



## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 211 ON PAGES 38 and 39

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 (h), inclusive. Column (j) is the aggregate of columns (b) to (h), inclusive. Grand totals of columns (b) and (j) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2—1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (e) and (f), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) show particulars for improvements made on property held under lease or other form of long-term contract and not charged to the owning company.

6. In columns (g) and (h) should be entered all credits representing property sold, abandoned, or otherwise retired.

7. 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.

8. 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.

9. Report on line 35 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.

10. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

11. If an amount of less than \$1,500 is used as the minimum debit or credit 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.

12. Show dollars in thousands.

## NOTES AND REMARKS

Footnotes from Page 42

Accounts 35, 45 and 57 fully depreciated. Depreciation accruals discontinued.

(A) Account 26	\$332 @ 16.00%
	67 3.03%
	<u>\$399</u>

211A. OTHER ELEMENTS OF INVESTMENT

1. Give particulars and explanation of all entries in account No. 80, "Other elements of investment," during the year.
2. In column (b) show the account number to which the entries in column (c) were credited and the account number to which the entries in

column (d) were charged. If more than one contra account is involved in an item, the amount applicable to each account and total for the item should be shown.  
(Dollars in thousands)

Line No.	Item (a)	Contra account number (b)	Charges during the year (c)	Credits during the year (d)
1			\$	\$
2				
3				
4				
5				
6				
7	NONE			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
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36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50	TOTALS	x x x		
51	NET CHANGES	x x x		



**211B. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS**

1. Show in columns (b) and (e), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used in computing the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 29 and 37 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the 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 property, used but not owned, when the rent therefor is included in account 542.

4. If the depreciation base for accounts 1, 2-1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

Line No.	(Dollars in thousands) Account (a)	OWNED AND USED			LEASED FROM OTHERS		
		Depreciation Base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)	
	<b>ROAD</b>	\$	\$	%	\$	\$	%
1	(1) Engineering						
2	(2-1/2) Other right-of-way expenditures						
3	(3) Grading	29	29	2.15			
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	22	22	3.17	38	38	2.56
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs				2	2	2.00
8	(16) Station and office buildings	573	627	1.80	5	5	2.00
9	(17) Roadway buildings				1	1	1.89
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(21) Grain elevators						
14	(22) Storage warehouses						
15	(23) Wharves and docks						
16	(24) Coal and ore wharves						
17	(25) TOFC/COFC terminals	139	139	3.00			
18	(26) Communications systems	321	399	(A)	2	-	-
19	(27) Signals and interlockers				11	11	2.55
20	(29) Power plants						
21	(31) Power transmission systems	3	3	6.72			
22	(35) Miscellaneous structures	1	1	-	1	1	1.92
23	(37) Roadway machines	194	192	4.89			
24	(39) Public improvements—Construction	32	32	3.60	3	3	2.04
25	(44) Shop machinery	40	26	2.70			
26	(45) Power plant machinery	2	2	-			
27	All other road accounts						
28	Amortization (other than defense projects)						
29	Total road	1,356	1,472	5.67	63	61	2.44
	<b>EQUIPMENT</b>						
30	(52) Locomotives						
31	(53) Freight-train cars	17	17	3.28			
32	(54) Passenger-train cars						
33	(55) Highway revenue equipment						
34	(56) Floating equipment						
35	(57) Work equipment	3	3	-			
36	(58) Miscellaneous equipment	142	155	13.78			
37	Total equipment	162	175	12.71			
38	<b>GRAND TOTAL</b>	1,518	1,647	XX XX	63	61	XX XX

**211B-1 DEPRECIATION BASE AND RATES—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**

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 28 and 36 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. This schedule should include only improvements to leased property charged to account 732, Improvements to Leased Property. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that were 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 the depreciation base for accounts 1, 2-1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) d)
		At beginning of year (b)	At close of year (c)	
		\$	\$	%
	<b>ROAD</b>			
1	(1) Engineering			
2	(2-1/2) Other right-of-way expenditures	1	1	1.06
3	(3) Grading	45	45	3.22
4	(5) Tunnels and subways			
5	(6) Bridges, trestles, and culverts	118	128	2.17
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs	3	3	-
8	(16) Station and office buildings	356	350	2.69
9	(17) Roadway buildings	2	2	1.63
10	(18) Water stations	1	1	3.12
11	(19) Fuel stations	6	126	4.61
12	(20) Shops and enginehouses	554	578	1.91
13	(21) Grain elevators			
14	(22) Storage warehouses			
15	(23) Wharves and docks			
16	(24) Coal and ore wharves			
17	(25) TOFC/COFC terminals			
18	(26) Communications systems	79	63	2.98
19	(27) Signals and interlockers	57	58	3.79
20	(29) Power plants			
21	(31) Power transmission systems	13	12	2.82
22	(35) Miscellaneous structures	26	26	4.55
23	(37) Roadway machines			
24	(39) Public improvements—Construction	44	44	3.75
25	(44) Shop machinery	91	88	-
26	(45) Power plant machinery			
27	All other road accounts			
28	Amortization (other than defense projects)			
29	Total road	1,396	1,525	2.64
	<b>EQUIPMENT</b>			
30	(52) Locomotives			
31	(53) Freight-train cars			
32	(54) Passenger-train cars			
33	(55) Highway revenue equipment			
34	(56) Floating equipment			
35	(57) Work equipment			
36	(58) Miscellaneous equipment			
37	Total equipment			
38	GRAND TOTAL	1,396	1,525	XXXX

Accts. 13 and 44 fully depreciated. Depreciation accruals discontinued. Report R-1



# 211C. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

1. This schedule is to be used in cases where the related depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in account No. 509.

2. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation for the months of January and December, respectively, with respect to road and equipment owned by the respondent but leased to others, the depreciation charges for which are not 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 in computing the depreciation for the month of December and on lines 28 and 36 of this column show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary accounts composite rates to the depreciation base used in computing the depreciation for December and dividing the total so computed by the depreciation base.

4. If the depreciation base for accounts 1, 2-1/2, 3, 5, and 39 includes nondepreciable property, a statement to that effect should be made in a footnote.

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

Line No.	Account (a)	DEPRECIATION BASE		Annual composite rate (percent) (d)
		Beginning of year (b)	Close of year (c)	
	(Dollars in thousands)			
	<b>ROAD</b>	\$	\$	
1	(1) Engineering			
2	(2-1/2) Other right-of-way expenditures			
3	(3) Grading			
4	(5) Tunnels and subways			
5	(6) Bridges, trestles, and culverts			
6	(7) Elevated structures			
7	(13) Fences, snowsheds, and signs			
8	(16) Station and office buildings			
9	(17) Roadway buildings			
10	(18) Water stations			
11	(19) Fuel stations			
12	(20) Shops and enginehouses			
13	(21) Grain elevators			
14	(22) Storage warehouses			
15	(23) Wharves and docks			
16	(24) Coal and ore wharves			
17	(25) TOFC/COFC terminals			
18	(26) Communication systems			
19	(27) Signals and interlockers			
20	(29) Power plants			
21	(31) Power transmission systems			
22	(35) Miscellaneous structures			
23	(37) Roadway machines			
24	(39) Public improvements—Construction			
25	(44) Shop machinery			
26	(45) Power-plant machinery			
27	All other road accounts			
28	Total road			
	<b>EQUIPMENT</b>			
29	(52) Locomotives			
30	(53) Freight-train cars			
31	(54) Passenger-train cars			
32	(55) Highway revenue equipment			
33	(56) Floating equipment			
34	(57) Work equipment			
35	(58) Miscellaneous equipment			
36	Total equipment			
37	<b>GRAND TOTAL</b>			X X X X

## 211D. DEPRECIATION RESERVE—ROAD AND EQUIPMENT OWNED AND USED

1. Give the particulars called for hereunder with respect to credits and debits to account No. 735, "Accrued depreciation—Road and Equipment," during the year relating to road and equipment owned and used. This schedule should not include any entries for depreciation of equipment, used but not owned, when the rents therefor are included in the rent for equipment accounts Nos. 536 to 540, inclusive. It should include entries for depreciation of equipment owned but not used when the rents therefrom are included in the rent for equipment accounts Nos. 503 to 507, inclusive. (See schedule 211F for the reserve relating to road and equipment owned but not used by the respondent.) If any entries are

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

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

3. All credits or debits to the reserve representing amortization other than for defense projects, if a general amortization program has been authorized, should be entered on line 28.  
(Dollars in thousands)

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(2-1/2) Other right-of-way expenditures						
3	(3) Grading	4	1				5
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	11	1				12
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs						
8	(16) Station and office buildings	162	11		(7)		180
9	(17) Roadway buildings	(2)					(2)
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(21) Grain elevators						
14	(22) Storage warehouses						
15	(23) Wharves and docks						
16	(24) Coal and ore wharves						
17	(25) TOFC/COFC terminals	17	4				21
18	(26) Communication systems	5	52		(9)		66
19	(27) Signals and interlockers						
20	(29) Power plants						
21	(31) Power-transmission systems	1					1
22	(35) Miscellaneous structures	1					1
23	(37) Roadway machines	57	9				66
24	(39) Public improvements—Construction	27	1				28
25	(44) Shop machinery*	5	1				6
26	(45) Power-plant machinery*	2					2
27	All other road accounts						
28	Amortization (other than defense projects)						
29	Total road	290	80		(16)		386
	<b>EQUIPMENT</b>						
30	(52) Locomotives						
31	(53) Freight-train cars	4	1				5
32	(54) Passenger-train cars						
33	(55) Highway revenue equipment						
34	(56) Floating equipment						
35	(57) Work equipment	5	-				5
36	(58) Miscellaneous equipment	80	20		8		92
37	Total equipment	85	21		8		102
38	<b>GRAND TOTAL</b>	379	101		(8)		488

\*Chargeable to account 305.



**211E. ACCRUED LIABILITY—LEASED PROPERTY**

1. Give full particulars called for hereunder with respect to credits and debits to account No. 785, "Accrued liability—Leased property," during the year relating to road and equipment leased from others.

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

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

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

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 785 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

(Dollars in thousands)

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNT During the Year		DEBITS TO ACCOUNT During the year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(2-1/2) Other right-of-way expenditures						
3	(3) Grading						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	18	1	(3)			16
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	1					1
8	(16) Station and office buildings	(4)					(4)
9	(17) Roadway buildings	(2)					(2)
10	(18) Water stations						
11	(19) Fuel stations						
12	(20) Shops and enginehouses						
13	(21) Grain elevators						
14	(22) Storage warehouses						
15	(23) Wharves and docks						
16	(24) Coal and ore wharves						
17	(25) TOFC/COFC terminals						
18	(26) Communication systems	(1)		3	2		
19	(27) Signals and interlockers	8	1				9
20	(29) Power plants						
21	(31) Power-transmission systems						
22	(35) Miscellaneous structures	1					1
23	(37) Roadway machines						
24	(39) Public improvements—Construction	2					2
25	(44) Shop Machinery*						
26	(45) Power-plant machinery*						
27	Acct. 737 - Leased Prop. (Old 785) MoPac	103					103
28	Total road	126	2	--	2		126
	<b>EQUIPMENT</b>						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment						
37	<b>GRAND TOTAL</b>	126	2	-	2		126

\*Chargeable to account 305.

Column (d) represents elimination of Debit Reserve in Account 26.

**211E-1 ACCRUED DEPRECIATION RESERVE—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS**

1. Give full particulars called for hereunder with respect to credits and debits to account 733, "Accrued 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 includible in operating expenses of the respondent. This schedule should only include entries for depreciation of road and equipment property includible in account 732, "Improvements on Leased Property".

2. If any entries are made for column (d) "Other credits or column (f) "Other debits" state the facts occasioning such entries. 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.

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

(Dollars in thousands)

Line No.	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the year		Balance at close of year (g)
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	<b>ROAD</b>	\$	\$	\$	\$	\$	\$
1	(1) Engineering						
2	(2-1/2) Other right-of-way expenditures						
3	(3) Grading	18	2				20
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts	26	3				29
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	3	-				3
8	(16) Station and office buildings	(6)	10				4
9	(17) Roadway buildings	(1)					(1)
10	(18) Water stations						
11	(19) Fuel stations	(1)	2				1
12	(20) Shops and enginehouses	3	11				14
13	(21) Grain elevators						
14	(22) Storage warehouses						
15	(23) Wharves and docks						
16	(24) Coal and ore wharves						
17	(25) TOFC/COFC terminals	-					
18	(26) Communication systems	5	2		17		(10)
19	(27) Signals and interlockers	31	2				33
20	(29) Power plants						
21	(31) Power-transmission systems	(11)					(11)
22	(35) Miscellaneous structures	8	1				9
23	(37) Roadway machines						
24	(39) Public improvements—Construction	41	1				42
25	(44) Shop Machinery*	92					92
26	(45) Power-plant machinery*						
27	All other road accounts						
28	Total road	208	34		17		225
	<b>EQUIPMENT</b>						
29	(52) Locomotives						
30	(53) Freight-train cars						
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment						
33	(56) Floating equipment						
34	(57) Work equipment						
35	(58) Miscellaneous equipment						
36	Total equipment						
37	<b>GRAND TOTAL</b>	208	34		17		225

\*Chargeable to account 305.



## 2111. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

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).

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 417; 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; and cars should be identified as to

special construction or service characteristics such as Aluminum covered hopper cars, LO; Steel boxcars—special service, XAP, etc.; for TOFC/COFC show type of equipment as enumerated in Schedule 417, lines 74-84 and type of construction.

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 reportable in column (c), (e), (p), and (r) of schedule 417, showing returns for new units in the upper section of this schedule and showing returns for rebuilt units acquired and rebuilt units rewritten into respondent's property investment account in the lower section. The term "new" as used herein shall refer to and mean a unit or units placed in service for the first time on any railroad.

6. All unequipped box cars 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.

(Dollars in thousands)

## 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)
	NONE			\$	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL		X X X X		X X X X

## REBUILT UNITS

1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	TOTAL		X X X X		X X X X
14	GRAND TOTAL		X X X X		X X X X

## 211N-1 INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE (SEE INSTRUCTION 2)

1. Give particulars, as requested, of the investment in transportation property at the close of the year, as related to "Net railway operating income," of the respondent for the year.

2. The term "Investment in railway property used in transportation service" means the aggregate of property owned, and property not owned but used by the respondent, in transportation service, (a) the investment in which is represented in accounts 731 and 732 of the respondent, including operating, lessor, and inactive railroads, (b) road and equipment property leased to or from others, the rentals of which are included in accounts 509 and 542, (c) equipment owned or leased, the lease-rental from which is included in accounts 503 to 507, inclusive, of the respondent, minus (d) investment in property leased to others the lease-rental from which is included in account 509. It does not include investment of others in equipment used by the respondent, rent for which is included in accounts 536 to 540, inclusive, nor does it include investment of other carriers in property jointly used by the respondent, such as trackage rights, rent for which is included in account 541 of the respondent. In column (a), classify each company in this schedule as respondent (R), lessor railroad (L), inactive or proprietary company (P), and other leased properties (O).

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

the respondent. Show a total for each class of company. Then show, as deductions, data for transportation property leased to carriers and others, rentals from which are included in account 509.

4. In column (c) line-haul carriers should report the miles of road used in line-haul service, and switching and terminal companies should report the miles of all tracks owned.

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, explanation should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 33, on the asset side of the comparative general balance sheet of each individual railway should be explained in a footnote. Book value included in accounts 731 and 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e) show the amount of depreciation and amortization accrued as of the close of the year in accounts 735, 736, and 785 that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

(Dollars in thousands)

Line No.	Class (See Ins. 2) (a)	Name of company (b)	Miles of road owned (See Ins. 4) (c)	Investment in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)
1	R	Texas Pacific-Missouri Pacific Terminal	59	\$ 10,999	\$ 713
2		R.R. of New Orleans			
3					
4					
5	L	Missouri Pacific R.R. Co.	38	1,087	126
6	L	New Orleans Public Belt R.R.	1	36	-
7		Total Lessors	39	1,123	126
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39		TOTAL ♦	98	12,122	839



## 211N-2. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE—Continued

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 53 herein, should correspond with the amount for respondent and with the aggregate amounts for each class of company and properties shown in schedule 211N-1 on page 50. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in this schedule.

3. Report on line 35 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 methods of estimating value of property of non-carriers or property of other carriers under "Notes and Remarks," page 48.

4. Report on line 36 amounts not includable in the accounts shown, or in line 35. The items reported should be briefly identified and explained under "Notes and Remarks," page 48. 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.

5. Report dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lesser railroads (c)	Inactive (proprietary) companies (d)	Other leased properties (e)
1	(1) Engineering	\$ 60	\$ 32	\$	\$
2	(2) Land for transportation purposes	1,859	409		
3	(2 1/2) Other right-of-way expenditures	7			
4	(3) Grading	638	176		
5	(5) Tunnels and subways				
6	(6) Bridges, trestles, and culverts	158	36		
7	(7) Elevated structures				
8	(8) Ties	430	79		
9	(9) Rails	470	66		
10	(10) Other track material	829	34		
11	(11) Ballast	332	130		
12	(12) Track laying and surfacing	523	67		
13	(13) Fences, snowsheds, and signs	3	2		
14	(16) Station and office buildings	979	6		
15	(17) Roadway buildings	2	1		
16	(18) Water stations				
17	(19) Fuel stations	126			
18	(20) Shops and enginehouses	575			
19	(21) Grain elevators				
20	(22) Storage warehouses				
21	(23) Wharves and docks				
22	(24) Coal and ore wharves				
23	(25) TOFC/COFC terminals	139			
24	(26) Communication systems	616			
25	(27) Signals and interlockers	103	10		
26	(29) Power plants				
27	(31) Power-transmission systems	15			
28	(35) Miscellaneous structures	27	1		
29	(37) Roadway machines	192			
30	(38) Roadway small tools		1		
31	(39) Public improvements—Construction	155	4		
32	(43) Other expenditures—Road				
33	(44) Shop machinery	159			
34	(45) Power-plant machinery	2			
35	Leased property capitalized rentals (explain)				
36	Other (specify & explain)				
37	Total expenditures for road	8,399	1,054		
38	(52) Locomotives				
39	(53) Freight-train cars	17			
40	(54) Passenger-train cars				
41	(55) Highway revenue equipment				
42	(56) Floating equipment				
43	(57) Work equipment	3			
44	(58) Miscellaneous equipment	155			
45	Total expenditures for equipment	175			
46	(71) Organization expenses	1	2		
47	(76) Interest during construction	12	41		
48	(77) Other expenditures—General	5	26		
49	Total general expenditures	18	69		
50	Total	8,592	1,123		
51	(80) Other elements of investment				
52	(90) Construction work in progress	2,407			
53	Grand Total	10,999	1,123	NONE	NONE

Changes Approved by GAO  
B-180230 (R0415)

## Schedule 212A.—RENTAL EXPENSE OF LESSEE

Complete this schedule only if (a) carrier operating revenues are \$10 million or more and (b) if gross rental expense in the most recent fiscal year exceeds one percent of operating revenue.

Otherwise, show total rental expense (reduced by rentals from subleases) entering into the determination of results of operations for each period for which an income statement is presented. Rental payments under short-term leases for a month or less which are expected to be renewed need not be included. Contingent rentals, such as those based on usage or sales, shall be reported separately from the basic or minimum rentals.

Line No.	Type of lease (a)	1976 (b)	1975 (c)
	Financing leases	\$	\$
1	Minimum rentals	NONE	
2	Contingent rentals		
3	Sublease rentals	( )	( )
4	Total financing leases		
	Other leases		
5	Minimum rentals		
6	Contingent rentals		
7	Sublease rentals	( )	( )
8	Total other leases		
9	Total rental expense of lessee		

NOTE: As used in schedules 212A through 212E, a "financing lease" is defined as a lease which, during the noncancellable lease period, either (a) covers 75% or more of the economic life of the property or (b) has terms which assure the lessor a full recovery of the fair market value (which would normally be represented by his investment) of the property at the inception of the lease plus a reasonable return on the use of the assets invested subject only to limited risk in the realization of the residual interest in the property and the credit risks generally associated with secured loans.



NOTES AND REMARKS

## 214. MISCELLANEOUS PHYSICAL PROPERTY

1. Give particulars of all investments of the respondent in physical property includible in account No. 737, "Miscellaneous physical property," together with the revenue, income, expenses, taxes, and depreciation data on such property, as requested.

2. Show in column (a) a description and location of the physical property, and, if operated, the kind of business in which engaged, stating whether the respondent's title is that of ownership or whether the property is held under lease or other incomplete title. All peculiarities of title should be explained. Each item of property investment amounting to \$1,000,000 or more should be separately stated and each item whose net profit or net loss for the year (as per column (i), regardless of amount of investment) is \$50,000 or more should also be separately stated. All other

items may be combined in a single entry designated "All other items."

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, or of bonds or other evidence of debt, or in exchange for other property, enter in column (e) only the amount at which carried in respondent's books and in a footnote give a full description of the consideration actually paid. Also if the actual money cost to respondent is different from that shown in column (e), give particulars in a footnote.

4. If any property investment includible in this schedule, amounting to \$250,000 or more, was disposed of during the year, give particulars in a footnote.

Line No.	Item (Kind and location of property, and nature of business, if any) (a)	A. INVESTMENT (ACCOUNT 737)			
		Year of acquisition (b)	Charges during the year (c)	Credits during the year (d)	Balance at close of year (See ins. 3) (e)
1	All Other Items	Various	\$ -	\$ -	\$ 2,202
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	Total	x x x x	-	-	2,202

## NOTES AND REMARKS



## 214. MISCELLANEOUS PHYSICAL PROPERTY—Continued

5. In section B include in column (f) the gross amount of revenue or income included in accounts 502 and 511, in column (g) the gross amount of expenses (including depreciation) charged to accounts 511 and 534, in column (h) the amount of taxes charged to accounts 535 and 544 for the year, and in column (i) the net profit or loss of columns (f) minus (g) and (h).

6. Any differences between the total of column (h) and the totals of accounts 535 and 544, and differences between the total of column (i) and the net total of accounts 502, 511, 534, 535, and 544, of such accounts in Schedule 300, "Income Account for the Year," should be explained in a footnote.

7. In section C give an analysis of account 738, "Accrued depreciation—Miscellaneous physical property," for each item shown in column (a). Show in column (n) the percentage or composite rate used by the respondent for computing the amount of depreciation credited to the account during the year. Any adjustments of importance included in columns (j) and (k) should be fully explained in a footnote.

8. The word "item" as herein used means a unit or composite of an investment in or operation of property such as a powerplant, a mine, an amusement park, etc., together with ancillary property or operations. (Dollars in thousands)

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 502, 511, 534, 535 AND 544 DURING THE YEAR				C. DEPRECIATION RESERVE (ACCOUNT 738)					
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year after taxes (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rates (n)	Line No.
\$ 174	\$ 28	\$ 43	\$ 103	\$ 19	\$ -	\$ 465	\$ 522	3.57 %	1
									2
							* 90		3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
174	28	43	103	19	-	465	612	XXXX	21
									22

## NOTES AND REMARKS

\* Miscellaneous Physical Property Leased from Missouri Pacific R.R. (old T&P Rwy. Co.). Fully depreciated.

## 216. OTHER ASSETS AND DEFERRED CHARGES

Give description and particulars for each item or class of items of like description in accounts Nos. 741, "Other assets," and 743, "Other deferred charges," at the close of the year. Show debtor (or class of debtors) for deferred assets and appropriate description for items or class of items of deferred charges. Show the three largest items regardless of the dollar amount and all other items (or the aggregate of a class of items of like description) amounting to \$250,000 or more. Each item or class of items of like description amounting to less than \$250,000 may be com-

bined into a single entry designated "Other items, each less than \$250,000". The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	741	Depreciation Owned Property Due from MP	\$ 1,921
2		" Leased " " " "	622
3		Leased Property Retired Due from MP	144
4		Other Items, Each Less Than \$250,000	4
5		Total Account 741	2,691
6			
7			
8			
9			
10			
11			
12			
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45			



## 220. INTEREST ON INCOME BONDS

1. Give particulars concerning interest payable, accrued, paid, and accumulated and unpaid on the securities having contingent interest provisions classified as (1) Mortgage Bonds, (2) Collateral Trust Bonds, and (3) Unsecured Bonds (Debentures), in schedule 218, "Funded Debt and Other Obligations."

2. In columns (a), (b), and (c) state the name, amount, and nominal rate of interest shown in columns (a), (v), and (d), respectively, in schedule 218, for each security of the kind indicated. List the names of such securities in the same order as in schedule 218.

3. In column (d) show the amount of interest payable for the year at the nominal rate, if earned, on all of the bonds outstanding at the close of the year plus those retired during the year.

4. In column (e) show the amount of interest charged to the income account for the year.

5. In column (f) show the difference between columns (d) and (e).

6. In columns (h), (i), and (j) show the amounts of interest actually paid during the year, segregated in columns (h) and (i) between payments applicable to the current year's accruals, and those applicable to past accruals.

7. In column (k) enter the maximum accumulation of unpaid interest as provided for in the bonds.

8. In column (l) show the sum of unearned interest accumulated under the provisions of the security plus the earned interest unpaid at the close of the year.

9. In the second section of this schedule show the particulars of the several items on the same line and in the same order as in the first section.

(Dollars in thousands)

Line No.	Name of issue (from schedule 218) (a)	Amount actually outstanding (from schedule 218) (b)	Nominal rate of interest (from schedule 218) (c)	AMOUNT OF INTEREST	
				Maximum amount payable, if earned (d)	Amount actually payable under contingent interest provisions, charged to income for the year (e)
1		\$		\$	\$
2					
3					
4	NONE				
5					
6					
7					
8					
9					
10					

## AMOUNT OF INTEREST—Concluded

Line No.	DIFFERENCE BETWEEN MAXIMUM PAYABLE IF EARNED AND AMOUNT ACTUALLY PAYABLE		TOTAL PAID WITHIN YEAR			Maximum period or percentage, for which cumulative, if any (k)	Total accumulated unearned interest plus earned interest unpaid at the close of year (l)
	Current year (f)	All years to date (g)	On account of current year (h)	On account of prior years (i)	Total (j)		
1	\$	\$	\$	\$	\$		\$
2							
3							
4			NONE				
5							
6							
7							
8							
9							
10							

## 222. AMOUNTS PAYABLE TO AFFILIATED COMPANIES

Give full particulars of amounts payable by the respondent to affiliated companies, as defined in connection with account No. 769, "Amounts payable to affiliated companies," in the Uniform System of Accounts for Railroad Companies. If any such amounts are evidenced by notes, each note should be separately shown in column (a). Entries in columns (e) and

(f) should include interest accruals and interest payments on debt retired during the year, even though no portion of the debt remained outstanding at the close of the year. Show, also, in a footnote, particulars of interest charged to cost of property.  
(Dollars in thousands)

Line No.	Name of creditor company (a)	Rate of interest (b)	Balance at beginning of year (c)	Balance at close of year (d)	Interest accrued during year (e)	Interest paid during year (f)
		Co. % \$		\$	\$	\$
1	The Texas and Pacific Ry./	None	1,869			
2	Missouri Pacific R.R. Co.	None	1,858	5,186		
3						
4						
5						
6						
7						
8						
9						
10		TOTAL	3,727	5,186	None	None

NOTES AND REMARKS



## 223. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 751, "Loans and notes payable"; 759, "Accrued accounts payable"; and 763, "Other current liabilities," at the close of the year. Show character of loans and notes, with name of creditor (or class of creditors), dates of issue and maturity, and appropriate description for each class of accrued accounts payable and for the other current liabilities. Show (1) all items (or the aggregate of a class of items of like description) amounting to \$250,000, or more; however, if the carrier has no items amounting to \$250,000, or more, show the three largest individual items of \$100,000, or more.

Show (2) each other item or class of items of like description amounting to less than \$250,000, or \$100,000, as applicable, combined into a single entry designated "other items, each less than \$250,000, or \$100,000, as applicable." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote.

Report dollars in thousands.

Line No.	Account No. (a)	Item (b)	Amount (c)
1	759	Reserve for Vacation Pay	\$ 511
2		Expenses Accrued	306
3		Total Account 759	817
4			
5	763	Side Track Agreements	(4)
6		Matured Funded Debt - First Mtge. Bonds	2
7		Total Account 763	(2)
8			
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## 224. FEDERAL INCOME AND OTHER TAXES ACCRUED

Give the particulars called for with respect to the balances at close of year in accounts Nos. 760, "Federal income taxes accrued" and 761,

"Other taxes accrued."  
(Dollars in thousands)

Line No.	Kind of tax (a)	Previous years (b)	Current year (c)	Balance at close of year (d)
1	Federal income taxes _____ Total (account 760)	\$	\$ 120	\$ 120
2	Railway property State and local taxes (532) _____		(12)	(12)
3	Old-age retirement (532) _____		101	101
4	Unemployment insurance (532) _____		31	31
5	Miscellaneous operating property (535) _____			
6	Miscellaneous tax accruals (544) _____			
7	All other taxes _____			
8	_____ Total (account 761)		120	120

## NOTES AND REMARKS



## 225. ITEMS IN SELECTED RESERVE AND OTHER LIABILITY ACCOUNTS

Give description and particulars for each item or class of items of like description in accounts Nos. 771, "Pension and welfare reserves"; 774, "Casualty and other reserves"; 782, "Other liabilities"; and 784 "Other deferred credits," at the close of the year. Show creditor (or class of creditors) for deferred liabilities, and appropriate description of each class of operating reserve and for items of deferred credits. Show the three largest items regardless of the dollar amount and all other items (or the aggregate of a class of items of like description)

amounting to \$250,000 or more. Each item or class of items of like description amounting to less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." The entries for each account shall be listed and the account number and the total for each account shall be shown corresponding to the amounts in Schedule 200. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1	771	Reserve for Pension Costs	\$ 31
2			
3	774	Reserve for Personal Injuries	1,796
4			
5	782	Leased Prop. Retired due MP	1,776
6		Construction Contracts	539
7		S-P Improv. to Leased Property - Due MP	35
8		Other Items, Each Less Than \$250,000	18
9		Total Account 782	2,368
10			
11			
12			
13			
14			
15			
16			
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## NOTES AND REMARKS



## 223. CAPITAL STOCK

Give particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.

In the second section list particulars of the various issues on the same lines and in the same order as in the first section.

Identify the entries in columns (m) to (s), inclusive, in a manner which will indicate whether par value or the number of shares is shown.

In stating the date of an authorization the date of the latest assent or ratification necessary to its validity should be shown; e. g., in case an authorization is required to be ratified by stockholders after action by the board of directors, but is not required to be approved by any State or other governmental board or officer, give the date of approval by stockholders; if the assent of

a State railroad commission or other public board or officer is necessary, give the date of such assent, or if subsequent to such assent notice has to be filed with a secretary of state or other public officer and a tax or other fee has to be paid as a condition precedent to the validity of the issue, give the date of such payment. In case some condition precedent has to be complied with after the approval and ratification of the stockholders has been obtained, state, in a footnote, the particulars of such condition and of the respondent's compliance therewith.

For the purposes of this report, capital stock and other securities are considered to be *nominally issued* when certificates are signed and sealed and placed with the proper officer for sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be *actually is-*

sued when sold to a bona fide purchaser for a valuable consideration, and such purchaser 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 under such circumstances as require them to be considered as held alive, and not canceled or retired, they are considered to be *nominally outstanding*.

Column (d) refers to the initial preference dividend payable before any common dividend; columns (k) and (l) to participations in excess of initial preference dividend; at a specified percentage or amount (nonpar stock) (column(k)) or a percentage or proportion of the profits (column (l)).

(Dollars in thousands)

## PREFERRED STOCK

Line No.	Class of stock	Date issue was authorized (b)	Par value per share (if non-par, so state) (c)	Dividend rate specified in contract (d)	Total amount of accumulated dividends (e)	Cumulative		Noncumulative ("Yes" or "No") (h)	Other Provisions of Contract			
						To extent earned ("Yes" or "No") (f)	Fixed \$ rate or percent specified by contract (g)		Convertible ("Yes" or "No") (i)	Callable or redeemable ("Yes" or "No") (j)	Fixed amount or percent (Specify) (k)	Participating Dividends
	TRANS-MISS. TERML. Common CO. - ASSUMED		\$	X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
1				X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
2				X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
3				X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
4				X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
5	Preferred			X X X X X	X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X
6	The Capital Stock of the Trans-Mississippi Terminal Company, the assets and liabilities of which were assumed by the											
7	respondent now held in Treasury, having been returned to the Trans-Mississippi Terminal Co. in exchange for Capital											
8	<del>Declaratory</del> Stock of the respondent whose stock was issued to the former Company for property received.											
9	Receipts outstanding for installments paid*											
10	TOTAL	X X X X	X X X X	X X X X X		X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X	X X X X X

## PAR VALUE OF PAR-VALUE STOCK OR NUMBER OF SHARES OF NONPAR STOCK

## STOCK ACTUALLY OUTSTANDING AT CLOSE

Line No.	Authorized (m)	Authenticated (n)	Nominally Issued and		Actually issued (q)	Reacquired and		Number of shares (t)	Par value of par-value stock (u)	Book value of stock without par value (v)
			Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P") (o)	Canceled (p)		Canceled (r)	Held in special funds or in treasury or pledged (Identify pledged securities by symbol "P") (s)			
1	100	100	100						\$	\$
2	5	5			5			50		
3	195	195			195			1,950		
4	1,800	1,800			1,800			18,000	1,800	
5										
6										
7										
8										
9										
10	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	X X X X X X X X X X X X X X X X	20,000	2,000	

\*State the class of capital stock covered by the receipts.

## 229. CAPITAL STOCK CHANGES DURING THE YEAR

Give full particulars of stocks actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year.

In the second section of the schedule show the particulars of the several issues on the same lines and in the same order as in the first section.

In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of railroad or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue of securities was authorized for more than one purpose, state amount applicable to each purpose. Also give the number and date of the authorization by the public authority

under whose control such issue was made, naming such authority. In column (e) include as cash all money, checks, drafts, bills of exchange and other commercial paper payable at par on demand. For nominally issued stock, show returns in columns (a), (b), (c), and (d) only. For each class of stock actually issued, the sum of the entries in columns (e), (f), and (h), plus discounts or less premiums in column (g), should equal the total par value or the book value represented by the total number of shares reported in column (d).

Particulars concerning the reacquirement of stock that was actually outstanding should be given in columns (a), (i), and (j).  
(Dollars in thousands)

Line No.	Class of stock (a)	STOCKS ISSUED DURING YEAR			
		Date of issue (b)	Purpose of the issue and authority (c)	Par value (for nonpar stock show the number of shares) (d)	Net proceeds received for issue (cash or its equivalent) (e)
1				\$	\$
2					
3					
4			NONE		
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15			Total		

STOCKS ISSUED DURING YEAR—Concluded				STOCKS REACQUIRED DURING YEAR		Remarks
Line No.	Cash value of other property acquired or services received as consideration for issue (f)	Net total discounts (in black) or premiums (in red). Excludes entries in column (h) (g)	Expense of issuing capital stock (h)	Par value (For nonpar stock show the number of shares) (i)	Purchase price (j)	
1	\$	\$	\$	\$	\$	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

## 230. STOCK LIABILITY FOR CONVERSION OF SECURITIES OF OTHER COMPANIES

If at the close of the year respondent was subject to any liability to issue its own capital stock in exchange for outstanding securities of constituent of other companies, give full particulars thereof hereunder, including

names of parties to contracts and abstracts of terms of contracts whereunder such liability exists

NONE



233700 ANNUAL REPORT 1976 CLASS 1 R.R. 2 of 2  
TEXAS PAC-MO PAC TERM R. R. OF NEW ORLEAN

## 310. RAILWAY OPERATING REVENUES

1. State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and distribute the amounts among the classes of service as indicated. In the absence of records separating revenues between freight and passenger trains, the distribution should be estimated on the basis of the best data available.

2. Assign rail-line revenues, including revenues from water transfers and highway motor vehicle operations, to "Freight service" or to "Passenger and allied services" according to the type of train (or other equipment) by which the traffic moved.

3. Incidental revenues should be assigned as provided for in the schedule.

4. Revenues which are not assignable to freight service or to passenger and allied services are includible in column (e) only in cases where the related operating expenses are reportable in column (i) of schedule No. 320. If the expenses are assigned to the classes of service mentioned, the revenues, likewise, should be distributed on an equitable basis.

5. Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.  
(Dollars in thousands)

Line No.	Class of railway operating revenues (a)	Amount of revenue for the year (b)	RAIL-LINE REVENUES, INCLUDING WATER TRANSFERS		Other revenues not assignable to freight or to passenger and allied services (e)		Remarks (f)
			Assignable to freight service (c)	Assignable to passenger and allied services (d)			
		\$	\$	\$	\$		
	<b>Transportation—Rail-Line</b>						
1	(101) Freight*				XX	XX	
2	(102) Passenger*				XX	XX	
3	(103) Baggage				XX	XX	
4	(104) Sleeping car				XX	XX	
5	(105) Parlor and chair car				XX	XX	
6	(108) Other passenger-train†				XX	XX	
7	(109) Milk				XX	XX	
8	(110) Switching*	412	412		XX	XX	
9	(113) Water transfers						
10	Total rail-line transportation revenue	412	412				
	<b>Incidental</b>						
11	(131) Dining and buffet				XX	XX	
12	(132) Hotel and restaurant						
13	(133) Station, train, and boat privileges						
14	(135) Storage—Freight	1	1	XX	XX	XX	XX
15	(137) Demurrage	86	86	XX	XX	XX	XX
16	(138) Communication						
17	(139) Grain elevator			XX	XX	XX	XX
18	(141) Power						
19	(142) Rents of buildings and other property	12	12				
20	(143) Miscellaneous	117	117				
21	Total incidental operating revenue	216	216				
	<b>Joint Facility</b>						
22	(151) Joint facility—Cr						
23	(152) Joint facility—Dr	628	628				
24	Total joint facility operating revenue	(628)	(628)				
25	Total railway operating revenues	-	-				

\*Report hereunder the charges to these accounts representing payments made to others for—

- 26 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates: \$ None  
(a) Of the amount reported for item A.1, \_\_\_\_\_ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (check one):  
Actual ( ), Estimated ( ).
- 27 Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement: \$ None  
Substitute highway motor service in lieu of line-haul rail service performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates):
- 28 (a) Payments for transportation of persons: \$ None
- 29 (b) Payments for transportation of freight shipments: \$ None
- 30 †Governmental aid for providing passenger commuter or other passenger-train service included in account 108, as provided in item (d) of that account: \$ \_\_\_\_\_

NOTE—Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight" (not required from switching and terminal companies):

- 31 Charges for service for the protection against heat: Not Applicable \$ \_\_\_\_\_
- 32 Charges for service for the protection against cold: Not Applicable \$ \_\_\_\_\_



## 320. RAILWAY OPERATING EXPENSES

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and analyzing them in accordance with the Commission's rules governing the separation of operating expenses between

freight and passenger service; railroads. The returns to accounts 202-221 should be classified as provided for by instructions pertaining to those accounts in the effective rules. The designations shown in column (a) for these accounts are defined as follows:

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)
	<b>Maintenance of Way and Structures</b>	\$
1	(201) Superintendence	97
2	(202) Roadway maintenance—Yard switching tracks	(112)
3	Roadway maintenance—Way switching tracks	
4	Roadway maintenance—Running tracks	(38)
5	(206) Tunnels and subways—Yard switching tracks	
6	Tunnels and subways—Way switching tracks	
7	Tunnels and subways—Running tracks	
8	(208) Bridges, trestles, and culverts—Yard switching tracks	(33)
9	Bridges, trestles, and culverts—Way switching tracks	
10	Bridges, trestles, and culverts—Running tracks	(12)
11	(210) Elevated structures—Yard switching tracks	
12	Elevated structures—Way switching tracks	
13	Elevated structures—Running tracks	
14	(212) Ties—Yard switching tracks	171
15	Ties—Way switching tracks	
16	Ties—Running tracks	59
17	(214) Rails—Yard switching tracks	42
18	Rails—Way switching tracks	
19	Rails—Running tracks	15
20	(216) Other track material—Yard switching tracks	101
21	Other track material—Way switching tracks	
22	Other track material—Running tracks	35
23	(218) Ballast—Yard switching tracks	24
24	Ballast—Way switching tracks	
25	Ballast—Running tracks	8
26	(220) Track laying and surfacing—Yard switching tracks	265
27	Track laying and surfacing—Way switching tracks	
28	Track laying and surfacing—Running tracks	91
29	(221) Fences, snowsheds, and signs—Yard switching tracks	1
30	Fences, snowsheds, and signs—Way switching tracks	
31	Fences, snowsheds, and signs—Running tracks	
32	(227) Station and office buildings	58
33	(229) Roadway buildings	1
34	(231) Water stations	
35	(233) Fuel stations	2
36	(235) Shops and engine houses	33
37	(237) Grain elevators	
38	(239) Storage warehouses	
39	(241) Wharves and docks	
40	(243) Coal and ore wharves	
41	(244) TOFC/COFC terminals	42
42	(247) Communication systems	14
43	(249) Signals and interlockers	37
44	(253) Power plants	
45	(257) Power-transmission systems	1
46	(265) Miscellaneous structures	
47	(266) Road property—Depreciation (p. 82)	115
48	(267) Retirements—Road (p. 82)	1
49	(269) Roadway machines	53

## 320. RAILWAY OPERATING EXPENSES—Continued

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

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

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

Any unusual accruals involving substantial amounts included in column (b) should be fully explained in a footnote.  
(Dollars in thousands)

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS						Other expenses not related to either freight or to passenger and allied services (i)	Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)		
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
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## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)
<b>Maintenance of Way and Structures—Continued</b>		\$
50	(270) Dismantling retired road property	3
51	(271) Small tools and supplies	26
52	(272) Removing snow, ice, and sand	
53	(273) Public improvements—Maintenance	5
54	(274) Injuries to persons	233
55	(275) Insurance	23
56	(276) Stationery and printing	4
57	(277) Employees' health and welfare benefits	47
58	(281) Right-of-way expenses	
59	(282) Other expenses	2
60	(278) Maintaining joint tracks, yards, and other facilities—Dr	865
61	(279) Maintaining joint tracks, yards, and other facilities—Cr	2,279
62	Total—All road property depreciation (account 266)	115
63	Total—All other maintenance of way and structures accounts	(115)
64	Total maintenance of way and structures	-0-
<b>Maintenance of Equipment</b>		
65	(301) Superintendence	113
66	(302) Shop machinery	9
67	(304) Power-plant machinery	
68	(305) Shop and power-plant machinery—Depreciation (p. 84)	1
69	(306) Dismantling retired shop and power-plant machinery	
70	(311) Locomotives—Repairs, Diesel locomotives—Yard	250
71	Locomotives—Repairs, Diesel locomotives—Other	
72	Locomotives—Repairs, Other than Diesel—Yard	
73	Locomotives—Repairs, Other than Diesel—Other	
74	(314) Freight-train cars—Repairs*	117
75	(317) Passenger-train cars—Repairs	
76	(318) Highway revenue equipment—Repairs	2
77	(323) Floating equipment—Repairs	
78	(326) Work equipment—Repairs	1
79	(328) Miscellaneous equipment—Repairs	46
80	(329) Dismantling retired equipment	
81	(330) Retirements—Equipment (p. 84)	21
82	(331) Equipment—Depreciation (p. 84)	(23)
83	(332) Injuries to persons	2
84	(333) Insurance	6
85	(334) Stationery and printing	101
86	(335) Employees' health and welfare benefits	3
87	(339) Other expenses	1
88	(336) Joint maintenance of equipment expenses—Dr	650
89	(337) Joint maintenance of equipment expenses—Cr	22
90	Total—All equipment depreciation (accounts 305 and 331)	(22)
91	Total—All other maintenance of equipment accounts	-0-
92	Total maintenance of equipment	
93	*Includes charges for work done by others of	\$ 41
94	and credits for work charged to others in the amount of	\$ 682

## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	50
							51
							52
							53
							54
							55
							56
							57
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							91
							92



## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)
	<b>Traffic</b>	\$
95	(351) Superintendence	
96	(352) Outside agencies	
97	(353) Advertising*	
98	(354) Traffic associations	
99	(355) Fast freight lines	
100	(356) Industrial and immigration bureaus	
101	(357) Insurance	
102	(358) Stationery and printing	
103	(359) Employees' health and welfare benefits	
104	(360) Other expenses	
105	Total traffic	
	<b>Transportation—Rail Line</b>	
106	(371) Superintendence	223
107	(372) Dispatching trains	28
108	(373) Station employees	873
109	(374) Weighing, inspection, and demurrage bureaus	
110	(375) Coal and ore wharves	
111	(376) Station supplies and expenses	132
112	(377) Yardmasters and yard clerks	945
113	(378) Yard conductors and brakemen	2,247
114	(379) Yard switch and signal tenders	62
115	(380) Yard enginemen	969
116	(382) Yard switching fuel	234
117	(383) Yard switching power produced	
118	(384) Yard switching power purchased	
119	(388) Servicing yard locomotives	96
120	(389) Yard supplies and expenses	235
121	(392) Train enginemen	
122	(394) Train fuel	
123	(395) Train power produced	
124	(396) Train power purchased	
125	(400) Servicing train locomotives	
126	(401) Trainmen	
127	(402) Train supplies and expenses**	
128	(403) Operating sleeping cars	
129	(404) Signal and interlocker operation	2
130	(405) Crossing protection	
131	(406) Drawbridge operation	2
132	(407) Communication system operation	66
133	(408) Operating floating equipment	
134	(409) Employees' health and welfare benefits	292
135	(410) Stationery and printing	127
136	*Value of transportation issued in exchange for advertising	None
137	**Includes gross charges and credits for heater and refrigerator service as follows:	
138	Freight train cars: Refrigerator-Charges	None
139	-Credits	
140	Heater-Charges	
141	-Credits	
142	TOFC trailers: Refrigerator-Charges	
143	-Credits	
144	Heater-Charges	
	-Credits	

## 320. RAILWAY OPERATING EXPENSES—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	95
							96
							97
							98
							99
							100
							101
							102
							103
							104
							105
							106
							107
							108
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							135



## 320. RAILWAY OPERATING EXPENSES—Continued

Line No.	Name of railway operating expense account (a)	Amount of operating expenses for the year (b)
	<b>Transportation—Rail Line</b>	\$
145	(411) Other expenses	14
146	(414) Insurance	8
147	(415) Clearing wrecks	21
148	(416) Damage to property	3
149	(417) Damage to livestock on right of way	
150	(418) Loss and damage—Freight	2
151	(419) Loss and damage—Baggage	
152	(420) Injuries to persons	682
153	(421) TOFC/COFC terminals	11
154	(422) Other highway transportation expenses	
155	(390) Operating joint yards and terminals—Dr	79
156	(391) Operating joint yards and terminals—Cr	7,418
157	(412) Operating joint tracks and facilities—Dr	65
158	(413) Operating joint tracks and facilities—Cr	
159	Total transportation—Rail line	-0-
	<b>Miscellaneous Operations</b>	
160	(441) Dining and buffet service	
161	(442) Hotels and restaurants	
162	(443) Grain elevators	
163	(445) Producing power sold	
164	(446) Other miscellaneous operations	
165	(449) Employees' health and welfare benefits	
166	(447) Operating joint miscellaneous facilities—Dr	
167	(448) Operating joint miscellaneous facilities—Cr	
168	Total miscellaneous operations	
	<b>General</b>	
169	(451) Salaries and expenses of general officers	30
170	(452) Salaries and expenses of clerks and attendants	165
171	(453) General office supplies and expenses	26
172	(454) Law expenses	31
173	(455) Insurance	
174	(456) Employees' health and welfare benefits	9
175	(457) Pensions	63
176	(458) Stationery and printing	10
177	(460) Other expenses*	12
178	(461) General joint facilities—Dr	37
179	(462) General joint facilities—Cr	383
180	Total general expenses	-0-
181	Grand total railway operating expenses	-
182	Operating ratio (ratio of operating expenses to operating revenues) percent. (Two decimal places required)	%
183	Amount of employee compensation † (applicable to the current year) chargeable to operating expenses	\$ 8,617

\*Give description and amount of charges to account No. 460, "Other expenses," for severance payments made to employees. This includes payments made as a result of agreements with employee organizations and awards pursuant to decisions of arbitration boards or by specific orders of this Commission or by voluntary action on the part of respondent. This also includes severance payments in cases relating to mergers and situations involving reduction in employees because of abandonment or consolidation of facilities.

## Description of payments

## Amount

\$ NONE

\$ None

†Includes "straight time paid for" in train and engine service, and "time actually worked and paid for at straight time rates" in other services; all overtime in train and engine service, and overtime paid for at punitive rates in other services; and "constructive allowances, including vacations and holidays" in train and engine service and "vacations, holidays, and other allowances" in other services. (Compensation chargeable to operating expenses applicable to prior years, which was paid or is payable under labor awards of the current year or for other reasons, should be reported under Instruction 6, ICC Wage Statistics Forms A and B, Monthly Report of Employees, Service and Compensation, and not included in Schedule 320.)

**320. RAILWAY OPERATING EXPENSES—Concluded**

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses relate, solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	145
							146
							147
							148
							149
							150
							151
							152
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**322. ROAD PROPERTY—DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 266, "Road property—Depreciation," for the year.

Line No.	Subaccount (Dollars in thousands)		Amount of operating expenses for the year
	(a)	(b)	
		\$	
1	(1) Engineering _____		
2	(2 1/2) Other right-of-way expenditures _____		
3	(3) Grading _____		3
4	(5) Tunnels and subways _____		
5	(6) Bridges, trestles, and culverts _____		5
6	(7) Elevated structures _____		
7	(13) Fences, snowsheds, and signs _____		
8	(16) Station and office buildings _____		21
9	(17) Roadway buildings _____		
10	(18) Water stations _____		
11	(19) Fuel stations _____		2
12	(20) Shops and enginehouses _____		11
13	(21) Grain elevators _____		
14	(22) Storage warehouses _____		
15	(23) Wharves and docks _____		
16	(24) Coal and ore wharves _____		4
17	(25) TOFC/COFC terminals _____		54
18	(26) Communication systems _____		3
19	(27) Signals and interlockers _____		
20	(29) Power plants _____		
21	(31) Power _____		
22	(35) Miscellaneous structures _____		1
23	(37) Roadway machines _____		9
24	(39) Public improvements—Construction _____		2
25	All other road accounts _____		
26	Total (account 266) _____		115

**324. RETIREMENTS—ROAD**

Give the particulars called for with respect to the amount included in account 267, "Retirements—Road," for the year.

Line No.	Subaccount (Dollars in thousands)		Amount of operating expenses for the year
	(a)	(b)	
		\$	
1	(1) Engineering _____		
2	(2 1/2) Other right-of-way expenditures _____		
3	(3) Grading _____		
4	(5) Tunnels and subways _____		
5	(8) Ties _____		
6	(9) Rails _____		
7	(10) Other track material _____		1
8	(11) Ballast _____		
9	(12) Track laying and surfacing _____		
10	(38) Roadway small tools _____		
11	(39) Public improvements—Construction _____		
12	(43) Other expenditures—Road _____		
13	(76) Interest during construction _____		
14	(77) Other expenditures—General _____		
15	(80) Other elements of investment _____		
16	All other road accounts _____		
17	Total (account 267) _____		1

## 322. ROAD PROPERTY—DEPRECIATION

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service	Common expenses apportioned to freight service	Total freight expense	Related solely to passenger and allied services	Common expenses apportioned to passenger and allied services	Total passenger expense	Other expenses not related to either freight or to passenger and allied services	
(c)	(d)	(e)	(f)	(g)	(h)	(i)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
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## 324. RETIREMENTS—ROAD

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service	Common expenses apportioned to freight service	Total freight expense	Related solely to passenger and allied services	Common expenses apportioned to passenger and allied services	Total passenger expense	Other expenses not related to either freight or to passenger and allied services	
(c)	(d)	(e)	(f)	(g)	(h)	(i)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
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							10
							11
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**326. SHOP AND POWER-PLANT MACHINERY--DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 305, "Shop and power-plant machinery--Depreciation" for the year.

Line No.	Subaccount (a)	(Dollars in thousands)	Amount of operating expenses for the year (b)
1	(44) Shop machinery _____		\$ 1
2	(45) Power-plant machinery _____		
3	Total (account 305) _____		1

**328. RETIREMENTS--EQUIPMENT**

Give the particulars called for with respect to the amount included in account 330, "Retirements--Equipment," for the year.

Line No.	Subaccount (a)	(Dollars in thousands)	Amount of operating expenses for the year (b)
1	(52) Locomotives _____		\$ None
2	(53) Freight-train cars _____		
3	(54) Passenger-train cars _____		
4	(55) Highway revenue equipment _____		
5	(56) Floating equipment _____		
6	(57) Work equipment _____		
7	(58) Miscellaneous equipment _____		
8	(76) Interest during construction _____		
9	(77) Other expenditures--General _____		
10	(80) Other elements of investment _____		
11	Total (account 330) _____		

**330. EQUIPMENT--DEPRECIATION**

Give the particulars called for with respect to the amount charged to account 331, "Equipment--Depreciation," for the year.

Line No.	Subaccount (a)	(Dollars in thousands)	Amount of operating expenses for the year (b)
1	(52) Locomotives-Yard _____		\$
2	(52) Locomotives-Other _____		
3	(53) Freight-train cars _____		1
4	(54) Passenger-train cars _____		
5	(55) Highway revenue equipment _____		
6	(56) Floating equipment _____		
7	(57) Work equipment _____		
8	(58) Miscellaneous equipment _____		20
9	Total (account 331) _____		21

## 326. SHOP AND POWER-PLANT MACHINERY—DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3

## 328. RETIREMENTS-EQUIPMENT—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11

## 330. EQUIPMENT-DEPRECIATION—Continued

RAIL-LINE EXPENSES, INCLUDING WATER TRANSFERS							Line No.
Expenses related solely to freight service (c)	Common expenses apportioned to freight service (d)	Total freight expense (e)	Related solely to passenger and allied services (f)	Common expenses apportioned to passenger and allied services (g)	Total passenger expense (h)	Other expenses not related to either freight or to passenger and allied services (i)	
\$	\$	\$	\$	\$	\$	\$	1
							2
							3
							4
							5
							6
							7
							8
							9



## 350. RAILWAY TAX ACCRUALS

1. In Sections A and B show the particulars called for with respect to net accruals of taxes on railroad property, and U.S. Government taxes charged to account 532, "Railway tax accruals" of the respondent's In-

come account for the year.

2. In Section C show an analysis and distribution of Federal income taxes. (Dollars in thousands)

## A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
		\$		\$	
1	Alabama		South Dakota		41
2	Alaska		Tennessee		42
3	Arizona		Texas		43
4	Arkansas		Utah		44
5	California		Vermont		45
6	Colorado		Virginia		46
7	Connecticut		Washington		47
8	Delaware		West Virginia		48
9	Florida		Wisconsin		49
10	Georgia		Wyoming		50
11	Hawaii		District of Columbia		51
12	Idaho				
13	Illinois		Other		
14	Indiana		Canada		52
15	Iowa		Mexico		53
16	Kansas		Puerto Rico		54
17	Kentucky				55
18	Louisiana	155	Total—Other than U.S. Government Taxes	155	56
19	Maine				
20	Maryland		B. U.S. Government Taxes		
21	Massachusetts		Kind of tax (a)	Amount (b)	
22	Michigan			\$	
23	Minnesota				
24	Mississippi		Income taxes:		
25	Missouri		Normal tax and surtax	334	57
26	Montana		Excess profits		58
27	Nebraska		Total—Income taxes	334	59
28	Nevada		Old-age retirement*	1,134	60
29	New Hampshire		Unemployment insurance	125	61
30	New Jersey		All other United States Taxes		62
31	New Mexico		Total—U.S. Government taxes	1,593	63
32	New York		Grand Total—Railway Tax Accruals (account 532)	1,748	64
33	North Carolina				
34	North Dakota				
35	Ohio				
36	Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania		Hospital insurance	\$ 59	65
39	Rhode Island		Supplemental annuities	121	66
40	South Carolina				

## 350. RAILWAY TAX ACCRUALS—Continued

Changes Approved by GAO  
B-180230 (R0399)

## C. Analysis of 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", 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".

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 10 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 533, 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.

Report dollars in thousands.

Line No.	Particulars (a)	Beginning of Year Balance (b)	Net Credits (Charges) for Current Year (c)	Adjustments (d)	End of Year Balance (e)
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21	\$	\$	\$	\$
2	Accelerated amortization of facilities, Sec. 168 I.R.C.				
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.				
4	Amortization of rights of way, Sec. 185 I.R.C.				
5	Other (Specify)				
6	<b>Various Reserves</b>	508	(386)		894
7	<b>Other</b>	(108)	6		(114)
8					
9	Investment tax credit*				
10	<b>TOTALS</b>	<b>400</b>	<b>(380)</b>		<b>780</b>

## Distribution of tax expense:

11	(532) Railway tax accruals (Schedule 350(A), line 64)	1,748
12	(544) Miscellaneous tax accruals	43
13	(590) Income taxes on extraordinary items	
14	Other (specify):	
15		
16		
17		
18	<b>Total tax expense for year</b>	<b>1,791</b>

## \* Footnotes:

19	Indicate method elected by carrier, as provided in the Revenue Act of 1971, to account for the investment tax credit: Flow-through <input checked="" type="checkbox"/> Deferral	
20	If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit	\$ 47
21	If deferral method was elected, indicate amount of investment tax credit utilized as a reduction of tax liability for current year	\$ None
22	Deduct amount of current year's investment tax credit applied to reduction of tax liability but deferred for accounting purposes	\$ (None)
23	Balance of current year's investment tax credit used to reduce current year's tax accrual	\$ None
24	Add amount of prior year's deferred investment tax credits being amortized and used to reduce current year's tax accrual	\$ None
25	Total decrease in current year's tax accrual resulting from use of investment tax credits	\$ None



## 371. INCOME FROM LEASE OF ROAD AND EQUIPMENT

1. Give particulars called for with respect to road and equipment leased to others during the year, the rent of which is includible in account No. 509, "Income from lease of road and equipment".

2. If the respondent leased to others during all or any part of the year any road and equipment upon which no rent receivable accrued, give par-

ticulars in a footnote. Show the three largest items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000."

(Dollars in thousands)

Line No.	Description of property (a)	Name of lessee (b)	Total rent accrued during year (account 509) (c)
1	None		\$
2			
3			
4			
5		Total	

## 371A. ABSTRACT OF TERMS AND CONDITIONS OF LEASES

Give brief abstracts of the terms and conditions of the leases under which the above-stated rents are derived, showing particularly (1) the date of the grant, (2) the chain of title (in case of assignment or subletting) and dates of transfer connecting the original parties with the present parties, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease will terminate, or, if the date of termination has not yet been fixed, the provisions governing the termination of the lease. Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefor. Only

changes during the year are required.—Indicate the year in which reference was made to the original lease, and also the year or years in which any change in lease was mentioned.

Copies of leases may be filed in lieu of abstracts above called for. References to copies filed in prior years should be specific.

If the respondent has any reversionary interest in railroad property from which it derives no rent, give the particulars hereunder; if it has no such reversionary interest, state that fact.

## 372. MISCELLANEOUS RENT INCOME

Give particulars of rents receivable accrued for use of all properties not otherwise specified under rents receivable. This account is for rent income from property not operated by the respondent but the cost of which is properly included in cost of road and equipment. It should not be confused with operating revenue account No. 142, "Rents of buildings and other property", which is for rent revenue from operated property in road and equipment the cost of operation of which cannot be separately

stated.

Show amount of rent from three properties producing largest income regardless of amount, and all properties producing income of \$250,000, or more. Other properties whose income is less than \$250,000 may be combined into a single entry designated, "Other items, each less than \$250,000 per annum."

Report dollars in thousands.

Line No.	Description of Property		Name of lessee (c)	Amount of rent (d)
	Name (a)	Location (b)		
1	Lease of Land	New Orleans, La.	Wood.Wight - Big Three	26
2	" " "	Westwego, La.	Avondale Shipyards	24
3	" " "	" "	North American Trading	18
4	Other Items, Each Less Than \$250,000		Per Annum	37
5				
6				
7				
8				
9				
10				
11			Total	105

## 375. SEPARATELY OPERATED PROPERTIES - PROFIT OR LOSS

Give particulars of the several separately operated properties of companies having a corporate existence separate and distinct from that of the respondent, the profits or losses resulting from the operation of which are receivable or payable in whole or in part by the respondent, and for each such separately operated property state the amount of such profits or losses accrued to the respondent during the year. Show the three largest

items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000". No dividends or other returns on securities held by or for the respondent should be shown hereunder nor any interest on construction advances or other loans. (Dollar in thousands)

Line No.	Description of property operated (a)	Location of property (b)	Name of operator (c)	ACCRUED TO RESPONDENT	
				Profit (d)	Loss (e)
1				\$	\$
2					
3					
4					
5		NONE			
6					
7					
8					
9					
10			Total		

## INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 376. HIRE OF FREIGHT CARS, PAGE 90

1. Show a recapitulation of the total amounts credited and charged during the year to hire of freight cars on account of freight cars leased, freight cars interchanged, private and individual cars, auto racks and highway trailers. The difference between the total amount receivable and the total amount payable should be entered as a balance, receivable or payable as the case may be, and should be consistent with the entry for hire of freight cars in the Income Account, schedule 300.

2. In column (b) show the total car-miles, both loaded and empty whether paid for on loaded and empty basis or loaded basis only. Car-miles, loaded and empty, reported in column (b), lines 1 through 4, relate to total car-miles incurred on lines of respondent by cars rented on a mileage basis, for which payments are reported in columns (d) and (f). Exclude from lines 1 through 4, data applicable to TOFC and COFC cars and cars rented on a combination mileage and per diem\* basis. These exclusions should be reported in lines 5 and 6 through 16.

3. On line 5, column (b), enter the total miles, loaded plus empty, incurred on lines of respondent by TOFC and COFC cars for which payments are reported in columns (d) and (f). In columns (c) through (f), as applicable, enter the rentals paid for TOFC and COFC cars regardless of basis for charges.

4. On lines 6, 7, and 8 report data applicable to all cars the rentals for

which are charged only on a combination mileage and per diem\* basis. Car-miles loaded and empty, reported in column (b), lines 6, 7, and 8, relate to total car-miles incurred on lines of respondent by cars rented on a combination mileage and time basis\* for which payments are reported in columns (d) and (f). Exclude from lines 6, 7, and 8, data reported on lines 1 through 5 and 9 through 16.

5. On lines 9 through 14 report the per diem (time portion) charges applicable to cars rented on a combination mileage and per diem\* basis for which the mileage portion was reported on lines 6, 7, and 8. Report on line 15, columns (c) and (d), the car-days paid for and for which payments were received applicable to the unequipped boxcar charges reported on lines 9 through 12. Report on line 16, columns (c) and (d), the car-days paid for and for which payments were received applicable to cars, other than unequipped box cars, for which charges are reported on line 13.

6. Amounts payable to insurance companies and to other non-carrier companies for lease rental of cars should be included on line 17, column (f). Amounts receivable from railroads or other carriers for per diem rental of these cars should be reported on lines 6 through 16, column (c).

7. Line 21 refers to the auto racks separate and apart from the cars on which the racks are installed.

\*Combination mileage and per diem refers to cars moving at rates per mile and per day prescribed by the Commission in Docket No. 31358 or updated computations thereof.



## Schedule 376.—HIRE OF FREIGHT CARS AND HIGHWAY REVENUE EQUIPMENT

(Dollars in thousands)

Line No.	Item (a)	Car-miles (loaded and empty) See instructions 2, 3, and 4 (b)	CARS OF RESPONDENT OR OTHER CARRIERS (Excluding cars of private car lines)		CARS OF INDIVIDUALS AND COMPANIES NOT CARRIERS (Including cars of private car lines)	
			Gross amount receivable (c)	Gross amount payable (d)	Gross amount receivable (e)	Gross amount payable (f)
	<b>FREIGHT CARS</b>		\$	\$	\$	\$
	<b>Mileage Basis:</b>					
1	Tank cars					
2	Refrigerator cars					
3	All other cars					
4	Total (Lines 1-3)					
5	<b>TOFC and/or COFC Cars</b>					
	<b>Combination Mileage and Per Diem Basis:</b>					
	<b>Mileage Portion:</b>					
6	Unequipped box cars					
7	All other per diem cars					
8	Total (Lines 6 and 7)					
	<b>Per Diem Portion:</b>					
	<b>Unequipped Box Cars:</b>					
	U.S. Ownership:					
9	Basic		21	9		
10	Incentive		14	4		
	Canadian Ownership:					
11	Basic		XXXXXXXXXXXX			
12	Incentive		XXXXXXXXXXXX			
13	All Other Per Diem Cars		102	92		
14	Total Per Diem Portion (Lines 9-13)		137	105		
15	Leased Rental-Railroad, Insurance and Other Companies					
16	Other Basis					
	<b>CAR-DAYS PAID FOR (Lines 6 through 14)</b>					
17	Unequipped Box Cars		4,186	2,050		
18	All Other Per Diem Cars		20,068	18,170		
	<b>OTHER FREIGHT CARRYING EQUIPMENT</b>					
19	Refrigerated Highway Trailers					
20	Other Highway Trailers					
21	Auto Racks					
22	<b>GRAND TOTAL (Lines 4, 5, 8, 14-16 &amp; 19-21)</b>		137	105		
23	<b>NET BALANCE CARRIED TO INCOME ACCOUNT: CREDIT \$ 32 or DEBIT \$</b>					

### 377. LOCOMOTIVE RENTALS

Give an analysis as requested of amounts credited to account 504, "Rent from locomotives," and amounts charged to account 537, "Rent for locomotives," on account of locomotives leased or otherwise rented. (Dollars in thousands)

Line No.	Item (a)	Amount receivable (b)	Amount payable (c)	Remarks (d)
	Locomotives of respondent or other carriers:	\$	\$	
1	Mileage basis _____	None	156	
2	Per diem basis _____			
3	Other basis _____		19	
	Locomotives of individuals and companies not carriers:			
4	Mileage basis _____			
5	Per diem basis _____			
6	Lease rental-insurance and other companies _____			
7	Other basis _____			
8	Total _____	None	175	

### 378. PASSENGER-TRAIN CAR RENTALS

Show a recapitulation of the total amounts credited to account 505, "Rent from passenger-train cars," and amounts charged to account 538, "Rent for passenger-train cars," on account of passenger cars leased, passenger cars interchanged, and private or individual cars. (Dollars in thousands)

Line No.	Item (a)	Amount receivable (b)	Amount payable (c)	Remarks (d)
	Cars of respondent or other carriers:	\$	\$	
1	Mileage basis _____			
2	Per diem basis _____			
3	Other basis _____	None		
	Cars of individuals and companies not carriers:			
4	Mileage basis _____			
5	Per diem basis _____			
6	Lease rental-insurance and other companies _____			
7	Other basis _____			
8	Total _____			



## 383. RENT FOR LEASED ROADS AND EQUIPMENT

1. Give particulars called for with respect to roads and equipment leased from others during the year, the rent for which is includible in account No. 542, "Rent for leased roads and equipment."

2. Rents payable which are not classifiable under one of the three headings provided should be explained in a footnote.

3. If the respondent held under lease during all or any part of the year any road upon which no rent payable accrued, or if any portion of the

charge shown hereunder is for construction on a line in which the respondent's leasehold interest will soon expire, give full particulars in a footnote.

4. Show the three largest items regardless of the dollar amount and all other items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." (Dollars in thousands)

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (Acct. 542) (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1	The Missouri Pacific Railroad Co.	\$	\$	\$	\$
2	All properties between New				
3	Orleans, La. & Mile Post 17, La.	180			180
4					
5	New Orleans Public Belt Railroad				
6	Rental of tracks at East Bridge				
7	Junction for Interchanging Cars				
8	with Southern Railway	9			9
9					
10	Total	189			189

## 383A. ABSTRACTS OF LEASEHOLD CONTRACTS

1. Give brief abstracts of the terms and conditions of the leases under which the respondent holds the properties above named, showing particularly (1) the date of the lease, (2) the chain of title and dates of transfers connecting the original lessee with the respondent in case of assignment or subletting, (3) the basis on which the amount of the annual rent is determined, and (4) the date when the lease is to terminate, or, if such date has not yet been determined, the provisions governing its determination.

Also give reference to the Interstate Commerce Commission's authority for the lease, if any. If none, state the reasons therefore. **Only changes during the year are required.**

2. In lieu of the abstracts here called for, the respondent may file copies of lease agreements and give specific references to copies heretofore filed with the Commission. Agreements being filed should be addressed to the Bureau of Accounts.

NO CHANGES

## 384. MISCELLANEOUS RENTS

Give particulars of all properties the rents on which were charged by the respondent during the year to Income, under the heading "Miscellaneous rents," showing for each item the total charge therefor to Income. Show the three largest items regardless of the dollar amount and all other

items amounting to \$250,000 or more. Each item less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." (Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to Income (d)
	Name (a)	Location (b)		
1	Rent of Land	Westwego, La.	MoPac Railroad	\$ 11
2	" " "	New Orleans, La.	Poydras Home	10
3	" " "	" " "	Charity Hospital	10
4	Minor Items, Each Less Than \$250,000			23
5				
6				
7				
8				
9				
10			Total	54



## 396. ITEMS IN SELECTED INCOME AND RETAINED INCOME ACCOUNTS FOR THE YEAR

Give a brief description for all items, regardless of amount, included during the year in accounts 570, "Extraordinary items"; 590, "Income taxes on extraordinary items"; 606, "Other credits to retained income"; 616, "Other debits to retained income"; 620, "Appropriations for sinking and other reserve funds"; 621, "Appropriations for other purposes"; and 622, "Appropriations released." Give a brief description of the three largest items regardless of the dollar amount and all other items amounting to

\$250,000 or more included during the year in accounts 519, "Miscellaneous income", and 551, "Miscellaneous income charges." Items less than \$250,000 may be combined into a single entry designated "Other items, each less than \$250,000." The entries for each account shall be listed and the total of each account shall be shown corresponding to the amounts in Schedules 300 and 305, as appropriate. In case the character of any item is not fully disclosed by the entries in the columns hereunder, make a full explanation in a footnote. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	519	Adjustment of Balance Sheet Accounts - Cr.	\$	\$ 1
2				
3	551	" " " " " - Dr.	2	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

## MEMORANDA RELATING TO SELECTED INCOME AND RETAINED INCOME ACCOUNTS





## 413. TRACKS OPERATED AT CLOSE OF YEAR

(For switching and terminal companies only)

Give particulars of all tracks operated by the respondent at the close of the year.

Classify the tracks, as follows.

- (1) Tracks owned by the respondent.
- (2) Tracks operated by the respondent but owned by the respondent's proprietary corporations;
- (3) Tracks operated under lease for a specified sum, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Tracks operated under contract or agreement, or where the rent is contingent upon earnings or other consideration, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Tracks operated under *trackage rights*.

Name all the tracks of each class before any of a later class, and insert in column (a) before the name of each owner the figure (and letter, if any) indicating its class in accordance with the preceding classification.

Give subtotals for each of the several numbered classes.

Class (1) includes all tracks 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 rests in a corporation controlled by or controlling the respondent; but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. 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 conditioned upon earnings or other fact.

Class (5) includes all tracks operated and maintained by another company but over which the respondent has the right to operate some or all of its trains. In the tracks of this class the respondent has no proprietary rights but only the rights of a licen-

see. Include in this class, also, all main tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

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 whole mile and disregarding any fraction less than one-half mile.

Tracks belonging to an industry for which no rent is payable should not be reported.

Tracks held by the respondent as *joint or common owner* or a *joint lessee* or under *any joint arrangement* should be shown in its appropriate class and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached, and full particulars showing all of the joint or common title holders, and the extent of their respective interests should be shown in a memorandum attached to the schedule.

Line No.	Class (a)	Name of owner (b)	Location (c)	Character of business (d)	Total mileage operated (e)
1	1	TP-MP Terminal RR of N.O.	New Orleans, La.	Railroad Terminal	59
2	1J	TP-MPT & S.P. Co. (Joint)	Harvey-Avondale	"	1
3	3A	Missouri Pacific Railroad Co.	New Orleans, La.	"	37
4	3A	New Orleans Public Belt RR	New Orleans, La.	"	1
5	3AJ	MoPac & S.P. Co. (Joint)	Harvey, La.	"	2
6	5	Various Industries	New Orleans to Avondale, La.	Industrial	21
7	5J	Southern Pacific Company	Marrero-Avondale, La.	Railroad Terminal	2
8	5J	New Orleans Public Belt RR	New Orleans, La.	"	33
9				Total	156
10				Miles of road or track electrified (included in each preceding total)	-
11					
12					
13					
14					
15					
16					
17				Total	

TRACKS OPERATED AT COST FOR JOINT BENEFIT—INCLUDED ABOVE

See note on page 9.

18 Are the tracks of the respondent operated primarily in the interest of any industrial, manufacturing, or other corporation, firm, or individual? **NO**

If so, give name, address, and character of business of corporation, firm, or individual. Name \_\_\_\_\_ Address \_\_\_\_\_

Character of business \_\_\_\_\_

# 415. MILES OF TRACKS AT CLOSE OF YEAR—BY STATES AND TERRITORIES (For switching and terminal companies only)

Give particulars, as of the close of the year, of all tracks operated and of all owned but not operated. The respondent's portion of operated tracks held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Tracks owned, not operated by respondent (including respondent's proportion of jointly owned tracks, not operated), should be shown in column (h). If any of the tracks returned in column (h) are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in column (h). Lengths should be stated to the nearest hundredth of a mile.

Line No.	State or Territory (a)	Tracks Operated					Tracks operated under track-age rights (f)	Total mileage operated (g)	Tracks owned, not operated by respondent (h)	New tracks constructed during year (i)
		Tracks owned (b)	Tracks of proprietary companies (c)	Tracks operated under lease (d)	Tracks operated under contract, etc. (e)					
1	Louisiana	59		39			58	156		
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
	Total Mileage	59		39			58	156		

## INSTRUCTION CONCERNING RETURNS IN SCHEDULE 417 ON PAGES 104 AND 105

Instructions for reporting locomotive and passenger-train car data, pages 104 and 105.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.

2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.

3. Units leased to others for a period of one year or more are reportable in column (i); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).

4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit

may be equipped with hostler controls for independent operating at terminals.

5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from third rail or overhead, or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.

6. A "Diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive, and whether power may at times be supplied from 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 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 17 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.



## 417. INVENTORY OF EQUIPMENT

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

Line No	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year					Units at Close of Year			
			Units installed			Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (h)&(i))	Aggregate capacity of units reported in col. (i) (see ins. 7)	Leased to others (l)
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts						
			(c)	(d)	(e)	All other units including reclassification and second-hand units purchased or leased from others (f)	(g)	(h)	(i)	(k) (H.P.)	
	<b>NONE</b>										
	<b>Locomotive Units</b>										
1	Diesel-Freight — A units										
2	Diesel-Freight — B units										
3	Diesel-Passenger — A units										
4	Diesel-Passenger — B units										
5	Diesel-Multiple purpose — A units										
6	Diesel-Multiple purpose — B units										
7	Diesel-Switching — A units										
8	Diesel-Switching — B units										
9	Total (lines 1 to 8)										
10	Electric-Freight										
11	Electric-Passenger										
12	Electric-Multiple purpose										
13	Electric-Switching										
14	Total (lines 10 to 13)										
15	Other self-powered units										
16	Total (lines 9, 14 and 15)									XXXX	
17	Auxiliary units										
18	Total Locomotive Units (lines 16 and 17)									XXXX	

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

Line No	Type or design of units (a)	Before Jan. 1, 1955 (b)	During Calendar Year					1979 (k)	1978 (i)	TOTAL (l)
			Between Jan. 1, 1955, and Dec. 31, 1959 (c)	Between Jan. 1, 1960, and Dec. 31, 1964 (d)	Between Jan. 1, 1965, and Dec. 31, 1969 (e)	Between Jan. 1, 1970, and Dec. 31, 1974 (f)	1975 (g)	1976 (h)	1977 (j)	
19	Diesel									
20	Electric									
21	Other self-powered units									
22	Total (lines 19 to 21)									
23	Auxiliary units									
24	Total Locomotive Units (lines 22 and 23)									

## 417. INVENTORY OF EQUIPMENT—Concluded

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

Changes during year (Concluded)	Units At Close of Year					Line No.	
	Owned and used  (i)	Leased from others  (j)	Total in service of respondent (col. (i) + (j))		Aggregate capacity of units reported in col. (k) + (l) (see ins. 4)  (m)  (Tons)		Leased to others  (n)
			Per diem  (k)	All other  (l)			
Units retired from service of respondent whether owned or leased, in- cluding re- classification (h)			XXXX			71	
			XXXX			72	
			XXXX			73	
						74	
						75	
						76	
						77	
						78	
						79	
						80	
						81	
						82	
						83	
						84	
						85	

## NOTES AND REMARKS



## 421. HIGHWAY MOTOR VEHICLE OPERATIONS

Give particulars of highway motor vehicles operated by respondent in revenue and nonrevenue service and of revenue traffic handled for the respondent by others under contractual arrangements.

In reporting highway motor vehicle miles in line-haul service, show the mileage of buses and combination bus-trucks on line 5; the mileage of trucks and of bogies, trailers and semitrailers with trucks on line 6; and the mileage of tractors and of bogies, trailers and semitrailers with tractors on line 7. Vehicle miles in terminal service should be reported on lines 8 and 9.

In reporting traffic carried and traffic handled 1 mile on lines 10 to 15, and on lines 20 to 23, both inclusive, show the total number of tons and ton-miles of revenue freight in column (i) and the total number of passengers carried and passenger-miles in column (c), regardless of the class of vehicle used to perform the transportation service.

In reporting highway motor vehicles in nonrevenue service include those used in maintenance, shops, and storehouses, and transportation of company material; also buses used for transportation of company employees. Exclude automobiles used by officials and employees.

**A. OPERATED BY RESPONDENT**  
(Revenue and nonrevenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
<b>REVENUE SERVICE</b>				
Vehicles owned or leased:				
1	Number available at beginning of year			
2	Number installed during the year			
3	Number retired during the year			
4	Number available at close of year			
Vehicle miles (including loaded and empty):				
Line haul (station to station):				
5	Passenger vehicle miles	XXXXXX		XXXXXX
6	Truck miles		XXXXXX	XXXXXX
7	Tractor miles		XXXXXX	XXXXXX
Terminal service:*				
8	Pick-up and delivery			
9	Transfer service			
Traffic carried:				
10	Tons—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
11	Tons—Revenue freight—Terminal service only	XXXXXX	XXXXXX	XXXXXX
12	Revenue passengers—Line haul	XXXXXX		XXXXXX
13	Revenue passengers—Terminal service only	XXXXXX		XXXXXX
Traffic handled 1 mile:				
14	Ton-miles—Revenue freight—Line haul	XXXXXX	XXXXXX	XXXXXX
15	Revenue passenger-miles—Line haul	XXXXXX		XXXXXX
<b>NONREVENUE SERVICE</b>				
Vehicles owned or leased:				
16	Number available at beginning of year			
17	Number installed during the year			
18	Number retired during the year			
19	Number available at close of year			

\*When performed by vehicles other than those used for line haul.

**B. OPERATED BY OTHERS**  
(Revenue service)

Line No.	Item (a)	Bogies (b)	Buses (c)	Chassis (d)
	Traffic carried:			
20	Tons—Revenue freight	XXXXXX	XXXXXX	XXXXXX
21	Revenue passengers			XXXXXX
	Traffic handled 1 mile:			
22	Ton-miles—Revenue freight	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles	XXXXXX		XXXXXX

## 421. HIGHWAY MOTOR VEHICLE OPERATIONS—Concluded

"Trailers" means trailer bodies used in TOFC/COFC service which are permanently mounted on running gear. "Containers" means trailer bodies used in TOFC/COFC service which are not permanently mounted

on wheels or chassis, but are separated from such running gear before being loaded on flat cars.

A. OPERATED BY RESPONDENT—Concluded  
(Revenue and nonrevenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Trucks (i)	Combination bus-trucks (j)	Line No.
						1
						2
						3
						4
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX		5
XXXXXX		XXXXXX			XXXXXX	6
XXXXXX				XXXXXX	XXXXXX	7
						8
						9
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	10
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	11
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	12
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	13
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	14
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	15
				10		16
				2		17
				1		18
				11		19

B. OPERATED BY OTHERS—Concluded  
(Revenue service)

Containers (e)	Semitrailers (f)	Tractors (g)	Trailers (h)	Truck (i)	Combination bus-trucks (j)	Line No.
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX		XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23



422. HIGHWAY MOTOR-VEHICLE ENTERPRISES IN WHICH THE RESPONDENT HAD A DIRECT OR INDIRECT FINANCIAL INTEREST DURING THE YEAR

Give particulars of highway motor-vehicle enterprises (excluding Railway Express Agency, Inc.) in which the respondent had a financial interest, either directly or indirectly, during the year.

In column (a) identify each motor-vehicle enterprise by name and address, and in column (b) state whether the respondent's interest in such

enterprise was direct or indirect. If the interest was indirect, give the names of all intermediaries.

In column (c) give the date on which respondent first acquired its direct or indirect interest in the enterprise.

Line No.	Name and address of highway motor-vehicle enterprise (a)	Nature of respondent's interest (b)	Date on which respondent's direct or indirect interest was originally acquired (c)
1			
2			
3			
4			
5	NONE		
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

# 510. GRADE CROSSINGS

## A—Railroad With Railroad

1. A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company; thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection, if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part or all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as for example—the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are

owned or leased by the same company. A cross-over from one track to another on the same right-of-way, or the use of a crossing frog for the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

2. The term "Protection" as used in this connection should include all signalling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

Line No.	Number of crossings (a)	Interlocking (b)	Automatic signals (automatic interlocking) (c)	Derails on one line, no protection on other (d)	Hand-operated signals, without interlocking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year	2					2	8	10
2	Crossings added: New crossings								
3	Change in protection								
4	Crossings eliminated: Separation of grade								
5	Change in protection								
6	Other causes								
7	Number at close of year	2					2	8	10
8	Number at Close of Year by States: Louisiana	2					2	8	10
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									



# 510. GRADE CROSSINGS—Continued B—Railroad With Highway

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that applies. To avoid

duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c) include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other automatic signals reportable in column (i) include wigwags, Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (j), in addition to "Railroad Crossing" signal such as amber continuous-flashing lights. In column (m) report other than railroad crossing. Totals in column (o), lines 9 and 10 should be equal, resulting in no change in the total number of crossings.

## TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE

Line No.	Item of Annual Change	Automatic gates with flashing lights		Automatic flashing light signals		Gates manually operated		Watchmen only		Audible signals only	Other automatic signals	Total indicating warning of train approach	"Railroad Crossing" cross-buck signs only	Crossbuck signs with other fixed signs	Other fixed signs only	No signs or signals	Total crossings at grade
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)								
1	Number at beginning of year		7									7	24			26	57
2	Added: By new, extended or relocated highway																
3	By new, extended or relocated railroad																
4	Total added												7				7
5	Eliminated: By closing or relocation of highway															2	2
6	By relocation or abandonment of railroad																
7	By separation of grades																
8	Total eliminated																
9	Changes in protection: Number of each type added		1									1				2	2
10	Number of each type deducted																
11	Net of all changes		1									1	6			(2)	5
12	Number at close of year		8									8	30			24	62
13	Number at close of year by States:																
14	Louisiana		8									8	30			24	62
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	
24																	
25																	
26																	

# 511. GRADE SEPARATIONS Highway-Railroad

1. (a) A highway-railroad grade separation is to be regarded as a single crossing of all of the tracks within the owned or leased right-of-way or contiguous rights-of-way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at separate grades.

(b) Not to be included are structures which serve some major purpose other than the avoidance of conflict of railway movements with highway movements and which contain no design features required for accommodation of the intersecting traffic flow as in the case of major tunnels.

(c) In order to avoid duplicate reporting and possible confusion, in reporting grade separations used or maintained by more than one railroad, the interested parties in each case should designate one line to be the reporting railroad.

2. All separated crossings of tracks with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad owned right-of-way.

3. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads not dedicated to public use.

4. A private crossing which becomes public during the year should be reported as a new crossing.

5. A crossing of a dual or multi-lane highway should be reported as one crossing.

Line No.	Items of Annual Change (a)	Types and numbers of highway-railroad grade separations		
		Overpass (Highway above railroad) (b)	Underpass (Railroad above highway) (c)	TOTAL (d)
1	Number at beginning of year: 22	2		2
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing <sup>1</sup>			
5	Total added			
6	Deducted: By closing or relocation of highway			
7	By relocation or abandonment of railroad			
8	Total deducted			
9	Net of all changes			
10	Number at close of year	2		2
11	Number at close of year by States: Louisiana	2		2
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				

<sup>1</sup>Total in column (d) should correspond to total number of grade crossings eliminated "By separation of grades", Schedule 510-B, line 7 column (a).



## 513. TIES LAID IN REPLACEMENT

Give particulars of ties laid during the year in previously constructed tracks maintained by the respondent. Do not include any ties used in any new tracks or in track extensions.

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

In columns (d) and (g) should be shown 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 yards; and,

in the case of treated ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines and placing the ties in tracks, and of train service, other than that necessary in connection with loading or treatment, should not be included in this schedule. In these columns, "total cost" is to be reported in thousands.

The sum of entries on lines 21, 22, and 23 should equal the total of columns (d) and (g).

Any material difference between the return on line 22 and the charge to operating expense account No. 212, or between the sum of charges to additions and betterments shown in schedules Nos. 513 and 514 and the related charge to investment account No. 8, should be explained in a footnote.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in previously constructed tracks during year (d)	Number of feet (board measure) applied (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in previously constructed tracks during year (g)	
1	T	13,581	\$ 10.09	\$ 137	93,767	\$ 255.95	\$ 24	New
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	13,581	10.09	137	93,767	255.95	24	

(Dollars in thousands)

21	Amount of salvage on ties withdrawn	\$	None
22	Amount chargeable to operating expenses	\$	161
23	Amount chargeable to additions and betterments	\$	None

Estimated number of crossties in all maintained tracks:

	Number	Percent of Total
24 Wooden ties	225,517	100.
25 Other than wooden ties (steel, concrete, etc.)	None	
26 Total	225,517	100.00

Reconciliation with Accounts:

Schedule 513 Line 22	\$161
Miscellaneous Adjustment	69
Schedule 320 M of W&S Account 212	\$230

## 514. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

Give particulars of ties laid during the year in new construction, following the instructions given in the preceding schedule, so far as applicable. In columns (d) and (g), report "total cost" in thousands.

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1		11,193	\$ 10.81	\$ 121	3,932	\$ 254.32	\$ 1	
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	11,193	10.81	121	3,932	254.32	1	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid							NONE
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid							NONE

Reconciliation with Accounts:

Schedule 211, Line 8, Col. (e)	\$ (42)
Schedule 211, Account 90	80
	<u>\$122</u>
Schedule 514, Line 20 above	\$122
Adj. prior year charges	<u>-</u>
	\$122



## 515. RAILS LAID IN REPLACEMENT

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

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

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

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

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

lines, and the cost of handling rails in general supply and storage 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	4			\$	\$	132	24	\$	83.33
2	4					119	9	1	11.11
3	4					112	86	5	58.14
4	4					110	16	1	62.50
5	4					90	12	1	83.33
6	4					85	39	2	51.28
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20	Total	XXXX				XXXX	186	12	64.52

(Dollars in thousands)

21	Number of tons (2,000 lb.) of relayers and scrap rail taken up	158
22	Salvage value of rails released	\$ 5
23	Amount chargeable to operating expenses	\$ (12)
24	Amount chargeable to additions and betterments	\$ 19
25	Miles of new rails laid in replacement (all classes of tracks) †	None (rail-miles)
26	Miles of new and second-hand rails laid in replacement (all classes of tracks) ‡	2 (rail-miles)
27	Average weight per yard of new rails laid in replacement (running, passing, and cross-over tracks, etc.) *	None (pounds)
28	Tons of rail sold as scrap and amount received	54 (tons of 2,000 lb.); \$ 3
29	Track-miles of welded rail installed this year	None

\*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; state 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; state 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.

## Reconciliation with Accounts:

Schedule 320 M of W&S Account 214	\$ 57
Schedule 515 above, Line 23	(12)
	\$ 69

The difference between the amount charged to operating expenses shown in this schedule and amount of M of W&S Account 214 is due to exclusion of charges for:

Build up Rail Ends	\$ 8
Freight Charges Unallocated	3
Miscellaneous & prior year adjustment	58
	\$ 69

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

Give particulars of rails applied during the year in the construction of new tracks, following the instructions given in the preceding schedule, so far as applicable.

In columns (d) and (h), report "total cost" in thousands.

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	2	119	843	\$ 232	\$ 275.21			\$	\$
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	XXX	843	232	275.21	XXX			

17 Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid None

18 Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid None

19 Track-miles of welded rail installed this year                      : total to date NONE

Schedule 211, Line 9, Col.(e & f) \$(60)  
Schedule 211, Account 90 275  
\$215

Schedule 516 above \$232  
Schedule 515, Line 24 19  
Miscellaneous adjustments (81)  
Freight charges 39  
Welding 6  
\$215

## 517. GAUGE OF TRACK AND WEIGHT OF RAIL

Give the particulars below called for 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. If any part of the road operated at the close of the year is other than standard gauge.

4 feet 8-1/2 inches, show the gauge of each part in column (d). 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)
	Pounds			
1	56		1.95	
2	60		0.17	
3	65		0.28	
4	75		21.68	
5	80		1.47	
6	85		18.59	
7	90		11.44	
8	110		13.48	
9	112		21.57	
10	119		7.25	
11				
12				
13	Total		97.88	
14				
15				
16				



## 531. STATISTICS OF RAIL-LINE OPERATIONS (See Page 121 for Instructions)

Line No.	Item (a)	Freight trains (b)	Passenger trains (c)	Total transportation service (d)
1	Average mileage of road operated _____			
	<b>Train-Miles</b>			
2	Diesel locomotives _____			
3	Other locomotives _____			
4	Total locomotives _____			
5	Motorcars _____			
6	Total train-miles _____			
	<b>Locomotive Unit-Miles</b>			
7	Road service _____			
8	Train switching _____			
9	Yard switching _____			
10	Total locomotive unit-miles _____			
	<b>Car-Miles (Thousands)</b>			
11	Total motorcar car-miles _____	NOT APPLICABLE		
12	Loaded time-mileage freight cars _____			
13	Loaded other freight cars _____			
14	Empty time-mileage freight cars _____			
15	Empty other freight cars _____			
16	Caboose _____			
17	Total freight car-miles (lines 12, 13, 14, 15 and 16) _____			
18	Passenger coaches _____			
19	Combination passenger cars (mail, express, or baggage, etc., with passenger) _____			
20	Sleeping and parlor cars _____			
21	Dining, grill and tavern cars _____			
22	Head-end cars _____			
23	Total (lines 18, 19, 20, 21, and 22) _____			
24	Business cars _____			
25	Crew cars (other than caboose) _____			
26	Grand total car-miles (lines 11, 17, 23, 24 and 25) _____			
	<b>Gross Ton-Miles and Train-Hours in Road Service</b>			
27	Gross ton-miles of locomotives and tenders (thousands) _____			
28	Gross ton-miles of freight-train cars, contents, and cabooses (thousands) _____			
29	Gross ton-miles of passenger-train cars and contents (thousands) _____			
30	Train-hours—Total _____			
	<b>Revenue and Nonrevenue Freight Traffic</b>			
31	Tons of revenue freight _____	XX XX XX	XX XX XX	
32	Tons of nonrevenue freight _____	XX XX XX	XX XX XX	
33	Total tons revenue and nonrevenue freight _____	XX XX XX	XX XX XX	
34	Ton-miles—Revenue freight in road service (thousands) _____	XX XX XX	XX XX XX	
35	Ton-miles—Revenue freight in lake transfer service (thousands) _____	XX XX XX	XX XX XX	
36	Total ton-miles—Revenue freight (thousands) _____	XX XX XX	XX XX XX	
37	Ton-miles—Nonrevenue freight in road service (thousands) _____	XX XX XX	XX XX XX	
38	Ton-miles—Nonrevenue freight in lake transfer service (thousands) _____	XX XX XX	XX XX XX	
39	Total ton-miles—Nonrevenue freight (thousands) _____	XX XX XX	XX XX XX	
40	Net ton-miles of freight—Revenue and nonrevenue (thousands) _____			
	<b>Revenue Passenger Traffic</b>			
41	Passengers carried—Total _____	XX XX XX	XX XX XX	
42	Passenger-miles—Total _____	XX XX XX	XX XX XX	
	<b>Train-Miles Work Trains</b>			
43	Locomotives _____			
44	Motorcars _____			
45	Total _____			

## INSTRUCTIONS CONCERNING SCHEDULE 531 ON PAGE 120

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.

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

3. Item No. 1 includes miles of road operated under trackage rights.

4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in

transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.

5. Line No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, "Freight." Ton-miles of revenue freight in water transfer service which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Line 36, Total ton-miles—Revenue freight, should correspond to the ton-miles reported on Form OS-B, Item 2.

6. For net ton-miles, Line 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the weight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.

7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.

8. Highway vehicle operations should not be included in Schedule 531 but particulars thereof given in a footnote below.

## 532. SWITCHING AND TERMINAL TRAFFIC AND CAR STATISTICS

(For switching and terminal companies only)

1. Give particulars of cars handled during the year. For descriptions of kinds of services included in switching operations, and in terminal operations, reference is made to the "Notice" on the inside of the front cover of this form. With respect to the term "cars handled" it should be observed that, when applied to *switching* operations, the movement of a car from the point at which a switching company receives it, whether loaded or empty, to the point where it is loaded or unloaded or delivered to another connecting line is to be counted as one car handled. The return of a car, whether loaded or empty, from the point where it is loaded or un-

loaded, to the point of delivery is to be counted as one car handled. No incidental movement is to be considered, unless such incidental movement involves the receipt of additional revenue. When applied to *terminal* operations, such as union station, bridge, ferry, or other joint facility terminal operations, the term "cars handled" includes all cars for which facilities are furnished.

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

Line No.	Item (a)	Switching operations (b)	Terminal operations (c)	Total (d)
<b>Freight Traffic</b>				
1	Number of cars handled earning revenue—Loaded	12,230		12,230
2	Number of cars handled earning revenue—Empty	13,551		13,551
3	Number of cars handled at cost for tenant companies—Loaded		128,155	128,155
4	Number of cars handled at cost for tenant companies—Empty		124,210	124,210
5	Number of cars handled not earning revenue—Loaded	610		610
6	Number of cars handled not earning revenue—Empty	610		610
7	Total number of cars handled	27,001	252,365	279,366
<b>Passenger Traffic</b>				
8	Number of cars handled earning revenue—Loaded			
9	Number of cars handled earning revenue—Empty			
10	Number of cars handled at cost for tenant companies—Loaded			
11	Number of cars handled at cost for tenant companies—Empty			
12	Number of cars handled not earning revenue—Loaded			
13	Number of cars handled not earning revenue—Empty			
14	Total number of cars handled			
15	Total number of cars handled in revenue service (lines 7 and 14)	27,001	252,365	279,366
16	Total number of cars handled in work service	-	-	-
17	Number of locomotive-miles in yard switching service: Freight, 501,456 ; passenger, None			

## NOTES AND REMARKS



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

1. In columns (a) and (b) enter the name and position of each of the five persons named in Schedules 102 and 103 of this report to whom the respondent paid the largest amount during the year as compensation for current or past service over and above necessary expenses incurred in discharge of duties. In addition, list all other officers, directors, pensioners or employees, if any, to whom the respondent paid \$40,000 or more in total compensation during the year.

2. The salary per annum to be entered in column (c) is the annual rate at which an employee is paid rather than the amount actually paid for a part of a year. If the salary of an individual was increased or decreased during the year, show salary before each change as well as at close of year.

3. If an officer, director, etc., receives compensation from one or more of the affiliated companies listed in Schedule 104, reference to this fact should be made if the aggregate compensation from all companies amounts to \$40,000 or more. The detail as to division of the compensation should be reported in schedule 564.

4. Report in column (d) the total amount of compensation other than annual salary paid to each listed employee during the year. This includes forms of nonmonetary compensation given which directly benefits each employee. Examples:

Fair value of property given, such as exclusive use of an automobile;

Amounts paid for membership of the employee in nonbusiness associations, private clubs, etc.;

Commissions, bonuses, shares in profits;

Contingent compensation plans;

Monies paid or accrued for any pension, retirement, savings, retirement annuities, deferred compensation, or similar plan;

Premiums on life insurance where the respondents is not the beneficiary. Do not report premiums on group life insurance for benefits less than \$50,000.

Give the details of any plan not previously reported, the basis of determining the ultimate benefits payable, and the payments or provisions made during the year.

5. Also include in column (d) all remuneration paid, directly or indirectly, in the form of securities, options, warrants, rights or other property. Furnish particulars concerning any options, warrants, or rights issued or granted during the year including prices, expiration dates and other information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by each officer, director, etc. (Dollars in thousands)

Line No.	Name of person (a)	Position or Title (b)	Salary per annum as of close of year (see instructions) (c)	Other compensation during the year (d)
1			\$	\$
2				
3	General Officers of respondent are carried on the payroll			
4	of the Missouri Pacific Railroad Company.			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
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37				
38				

## 563. PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES AND AFFILIATES

1. In the form below give information concerning payments, fees, retainers, commissions, gifts, contributions, assessments, bonuses, pensions, subscriptions, allowance for expenses, or any form of payments amounting in the aggregate to \$50,000 or more during the year to any corporation, institution, association, firm, partnership, committee, or any person, except:

(a) Payments to employees of the respondent shall be reported in Schedule 562.

(b) Payments for services rendered by affiliates shall be reported in Schedule 564.

(c) Payments for accounting and audit fees must be reported in full regardless of the \$50,000 limitation. These fees must not be included with management fees paid to parent companies.

2. The aggregate of payments to be reported in column (c) shall include amounts paid and/or accrued during the year which are applicable to the year.

3. When contributions under \$50,000 are made in common with other carriers under a joint arrangement in payment for the performance of services or as a donation, each such contribution shall be reported, irrespective of the amount thereof, if the total amount paid by all contributors for the performance of the particular service is equal to the sum of \$100,000 or more.

4. Payments to the independent public accountant reporting on the respondent's annual report shall be subdivided to show separately the amount paid for auditing and the total amount paid for other types of management services such as, but not limited to, compensation plans, pension plans, forecasts and budgets, and tax advice. All carriers, whether payments aggregate more or less than \$50,000, shall answer the following question.

Did the independent accountant reporting on the respondent's annual report provide any management services other than auditing?

Specify. Yes ☐ No ☒

5. To be included are, among others, payments, directly or indirectly, for legal, medical, engineering, advertising, valuation, accounting, statistical, financial, educational, entertainment, charitable, advisory, defensive, detective, developmental, research, appraisal, registration, purchasing, architectural, and hospital services; payments for expert testimony and for handling wage disputes; and payments for services of banks, bankers, trust companies, insurance companies, brokers, trustees, promoters, solicitors, consultants, actuaries, investigators, inspectors, and efficiency engineers. Payments to the various railroad associations, commissions, committees, bureaus, boards, and other organizations maintained jointly by railroads shall also be included. The enumeration of these kinds of payments should not be understood as excluding other payments for services not excluded below.

6. To be excluded are: Rent of buildings or other property, taxes payable to the Federal, State, or local Governments, payments for heat, light, power, telegraph, and telephone services, and payments to other carriers on the basis of lawful tariff charges or for the interchange of equipment between carriers, as well as other payments for services which both as to their nature and amount may reasonably be regarded as ordinarily connected with the routine operation, maintenance, or construction of a railroad, but any special and unusual payments for services should be reported. Payments of \$50,000 or more to organizations maintained jointly by railroads with other railroads are not to be excluded even if their services are regarded as routine.

7. If more convenient, this schedule may be filled out for a group of roads considered as one system and shown only in the report of the principal road in the system, with references thereto in the reports of the other roads. When the respondent is reporting on a system basis, audit fees must be reported separately for each individual railroad included in the system.

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

(Dollars in thousands)

Line No.	Name of recipient (a)	Description of service (b)	Amount of payment (c)
1	Travelers Insurance Co.	Health & Welfare	\$ 365
2	Provident	" "	22
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			387



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

1. Furnish the information called for below concerning each contract, agreement or arrangement (written or unwritten) in effect at any time during the year between the respondent and the affiliated companies listed in Schedule 104, 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 not restricted to, management, legal, accounting, purchasing or other type of service including the furnishing of materials, supplies, purchase of equipment, leasing of structures, land and equipment, and agreements relating to allocation of officers' salaries and other common costs between affiliated companies.

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

- Lawful tariff charges for transportation services.
- Payments to or from other railroads for interline services and interchange of equipment.
- Payments to or from other railroads for services which may reasonably be regarded as ordinarily connected with routine operation, maintenance, or construction of a railroad, but any special or unusual transactions should be reported.
- Agreements relating to joint pension plans with affiliated companies should be reported in explanatory notes section of Schedule 200 (p. 13).

2. In column (a) enter the name of the affiliated company, person, or agent with which respondent received or provided services aggregating \$30,000 or more for the year. If an affiliated company provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 or more for the year, list all the affiliates included in the agreement and describe the allocation of charges in column (d). If the respondent provides services to more than one affiliate, and the aggregate compensation amounts to \$30,000 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.

Attach a balance sheet and income statement for each affiliate with which respondent had reportable transactions during the year. These statements should be prepared on the same accounting

year basis and in conformity with the balance sheet and income statement in annual report form A, and should be noted to indicate method of depreciating property, if any, furnished to the respondent. Balance sheet and income statement are not required for affiliated carriers filing annual reports with the Commission.

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

- If respondent directly controls affiliate insert the word "direct".
- If respondent controls through another company insert the word "indirect".
- If respondent is under common control with affiliate insert the word "common".
- If respondent is controlled directly or indirectly by the company listed in column (a) insert the word "controlled".
- 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 character of service 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 (g).

5. In column (d) fully describe the basis for computing charges under each contract, agreement, etc.

6. In columns (e) and (f) indicate the date and term of each contract or arrangement. If oral contract, indicate with symbol "O".

7. In column (g) report the total amount received, paid, or accrued during the year which is applicable to the year, for each type of service listed in column (c). Indicate purchase items with the symbol "P" and sales items with the symbol "S". Do not report net figures when services are both provided and received between the respondent and an affiliate.

(Dollars in thousands)

Line No.	Name of Company or Individual and percent of gross income from respondent carrier (a)	Form of Affiliation (b)	Character of Service (c)	Basis of Charge (d)	Contract		Total Charges for Year	
					Date (e)	Term (f)	(P)(S)	(g)
1	Texas & Pacific Ry. Co.	Controlled	Rent Term Fac N.O.	Monthly	6-14	99 Yr	P	\$ 135
2	MoPac R.R. Co.	"	"	"	6-14	99 Yr	P	38
3	Texas & Pacific Ry. Co.	"	Supv. Law, Claim Salaries	Annual	4-66	Indef	P	33
4	MoPac R.R. Co.	"	"	"	4-66	Indef	P	10
5	"	"	Mat'l Furn M of W	Cost plus 5%	9-70	Indef	P	854
6	"	"	Frt Car Wheels	"	1-72	Indef	P	609
7	"	"	Mat'l Furn M of E	"	9-70	Indef	P	510
8	"	"	Diesel Fuel Furn	"	9-70	Indef	P	114
9	"	"	Salaries & Other Exp	Mileage	6-72	Annual	P	516
10	NOLC	"	Loco Fuel Furn	Cost plus 5%	9-70	Indef	S	40
11	Texas & Pacific Ry. Co.	"	Diesel Fuel Furn	"	9-70	Indef	S	621
12	MoPac R.R. Co.	"	"	"	9-70	Indef	S	492
13	"	"	"	"	6-14	99 Yr	S	37
14	Texas & Pacific Ry. Co.	"	Rent Term'l Fac.	Monthly	6-14	99 Yr	S	68
15	MoPac R.R. Co.	"	"	"	6-64	99 Yr	S	105
16	"	"	Loco Fuel Furn	Cost plus 5%	9-70	Indef	S	1,334
17								
18								

# 566 B. OTHER TRANSACTIONS BETWEEN NONCARRIER SUBSIDIARIES OF RESPONDENT AND OTHER AFFILIATED COMPANIES OR PERSONS

1. Furnish the information called for below concerning other transactions between noncarrier subsidiaries of the respondent and other affiliated companies in accord with instruction No. 1 to Schedule 565.
2. In column (a) enter the name of the noncarrier subsidiary of respondent.
3. In column (b) enter the name of other affiliated company with which the noncarrier subsidiary transacted a purchase, sale or transfer of equipment, land, structures, securities or other assets aggregating \$30,000 in value for the year.
4. In column (c) indicate form of affiliation or control between noncarrier subsidiary and other affiliated company identified in column (b) in accord with instruction No. 3 to Schedule 564.

5. In column (d) briefly describe the kind of asset purchased, sold or transferred.
6. In column (e) report the total of all purchases, sales or transfers of property with a value of \$30,000 or more. If individual items are less than that amount, report the total of all purchases or sales when the aggregate of such items is \$30,000 for the year. Indicate purchase items with the symbol "P" and sales items with the symbol "S".
7. In column (f) summarize the book cost, less accrued depreciation if applicable, for each item reported in column (e).
8. In column (g) report the net profit or loss for each item (column (e) less column (f)).
9. Answer all questions at bottom of schedule.

(Dollars in thousands)

Line No.	Name of Respondent's Noncarrier Subsidiary Company (a)	Name of Other Affiliated Company (b)	Form of Affiliation (c)	Description of Item (d)	Sales or Purchase Price (e)	Net Book Value (f)	Gain or (Loss) (g)
1							
2							
3				NONE			
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

With respect to the transactions listed above, were any gains or losses incurred by other affiliated companies in the six (6) accounting years preceding this report year on the transfer of the item to the company or individual named in column (b)? Specify. Yes ... No ... If yes, give particulars of prior transaction such as sales price, and gain or loss.

Were any services provided or assets transferred between noncarrier subsidiaries of respondent and other affiliated companies or individuals for which no charges were assessed? If so, explain.



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

Show hereunder the amounts of the various kinds of fuel consumed by locomotive units and motors or other self-propelled rail cars in the service of the respondent during the year, and the number of kilowatt-hours for such tractive equipment as was propelled by electricity. The ton of 2,000 pounds should be used.

Kilowatt-hours, for entry in column (c) of section A, and column (h) of section B, are to be figures at high tension taps (point of production or point of purchase), and divided among the several classes of service, the division being made on the respondent's best estimate if actual figures are not available.

## A. LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel	Electric	Other (Steam, Gas Turbine, Etc.)	
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)
1	Freight				
2	Passenger				
3	Yard switching	610,339			
4	Total	610,339			
5	Cost of Fuel*	\$ 234	\$	\$	\$
6	Work Train	None			

## B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight			
8	Passenger			
9	Yard switching			
10	Total			
11	Cost of Fuel*	\$ None	\$	\$
12	Work Train			

\*Show cost of fuel charged to train and yard service (accounts Nos. 382 and 394, for other than electric, and accounts Nos. 383, 384, 395, and 396, for electric). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service. (Dollars in thousands)

## 581. CONTRACTS, AGREEMENTS, ETC.

1. Hereunder give a concise statement of each important contract, agreement, arrangement, etc., with other companies or persons, together with important revisions, modifications, terminations, and other changes thereof, which became effective during the year, and concerned in any way the transportation of persons or things at other than tariff rates, or the purchase of equipment under conditional sales plans without the issuance of securities by respondent, making such statements in the following order:

- (a) Express companies.
- (b) Mail.
- (c) Sleeping, parlor, and dining-car companies.
- (d) Freight or transportation companies or lines.
- (e) Other railway companies.
- (f) Steamboat or steamship companies.
- (g) Telegraph companies.
- (h) Telephone companies.
- (i) Equipment purchased under conditional sales contracts.
- (j) Routing traffic of affiliated companies.
- (k) Other contracts.

2. Under item 1(e), include particulars of joint facility arrangements entered into during the year by the respondent, including those maintained or operated by other carriers as well as those maintained or operated by respondent. For each joint facility, give a brief statement of the basis or bases on which revenues, expenses, taxes, interest on investment, and other items, if any, related to the facility are apportioned among the carriers using the facility or otherwise deriving benefit therefrom.

3. Under item 1(i), give particulars of conditional sales agreements, lease or rental contracts, and other similar instruments, entered into by respondent for the purchase of equipment, which provide for payment in installments and do not involve the issuance of securities by respondent. State the names of the parties to the contracts or agreements, the number

of units of each class of equipment covered, and the terms and conditions of payment.

4. Under item 1(j) give particulars of arrangements, written or oral with affiliated companies for routing of traffic. Through route arrangements for handling of traffic interchanged with carrier affiliates should not be reported.

5. Under item 1(k), Other contracts, describe briefly the particulars of all contracts or agreements, including estimated amounts receivable, under which a government agency, or instrumentality thereof, seeks to assist respondent with grants or aid for providing passenger commuter or other passenger-train services.

6. Information concerning contracts of minor importance may be omitted. A contract of minor importance is defined as one involving receipts or payments of less than \$25,000 per year, and which, by its terms, is otherwise unimportant.

7. In lieu of giving abstracts, copies of contracts may be filed. Every copy of a contract furnished in connection with the foregoing requirement should be listed hereunder.

8. The basis for computing receipts and payments should be fully stated in the case of each such contract, agreement, or arrangement.

9. Compliance with the requirements of this schedule does not relieve the respondent of the duty placed upon common carriers by section 6(5), Part I, of the Interstate Commerce Act, which reads as follows:

"Every common carrier subject to this part shall also file with said Commission copies of all contracts, agreements, or arrangements with other common carriers in relation to any traffic affected by the provisions of this part to which it may be a party. Provided, however, that the Commission, by regulations, may provide for exceptions from the requirements of this paragraph in the case of any class or classes of contracts, agreements, or arrangements, the filing of which, in its opinion, is not necessary in the public interest."

(k)

SPRAY SERVICES INC.

VEG. CONTROL - ROADBED & R/W

" " "

VEG. CONTROL - TIMBER BRIDGES

A. GIAMBELLUCA CONST. INC.

GRADING, ETC.

STAFFORD RAILROAD CONST.

EXTEND TRACKING & CONSTRUCT TRACK



## Schedule 885.—COMPETITIVE BIDDING — CLAYTON ANTITRUST ACT

Section 10 of the Clayton Antitrust Act (15 U.S.C. 20) states that "no common carrier engaged in commerce shall have any dealings in securities, supplies or other articles of commerce, or shall make or have any contracts for construction or maintenance of any kind, to the amount of more than \$50,000, in the aggregate, in any one year, with another corporation, firm, partnership or association when the said common carrier shall have upon its board of directors or as its president, manager or as its purchasing or selling officer, or agent in the particular transaction, any person who is at the same time a director, manager, or purchasing or selling officer of, or who has any substantial interest in, such other corporation, firm, partnership or association, unless and except such purchases shall be made from, or such

dealings shall be made with, the bidder whose bid is the most favorable to such common carrier, to be ascertained by competitive bidding under regulations to be prescribed by rule or otherwise by the Interstate Commerce Commission." The specification for competitive bids is found in the Code of Federal Regulations, Part 1010-Competitive Bids through Part 1010.7 - Carriers Subject to the Interstate Commerce Act.

In column (g), identify the company awarded the bid by including company name and address, name and title of respondent officers, directors, selling officer, purchasing officer and/or general manager that has an affiliation with the seller.

Line No.	Nature of bid (a)	Date Published (b)	Contract number (c)	No. of bidders (d)	Method of awarding bid (e)	Date filed with the Commission (f)	Company awarded bid (g)
1							
2							
3							
4							
5							
6							
7							
8					NONE		
9							
10							
11							
12							
13							
14							
15							
16							
17							
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21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

## 600. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION - Concluded

Line No.	Name of Account (a)	Amount (b)
	Miscellaneous	\$
93	441 Dining and Buffet Service	
94	447 Operating Joint Miscellaneous Facilities - Dr.	
95	448 Operating Joint Miscellaneous Facilities - Cr.	
96	449 Employees Health and Welfare Benefits	
97	Total	
	General	
98	451 Salaries and Expenses of General Officers	
99	452 Salaries and Expenses of Clerks and Attendants	
100	453 General Office Supplies and Expenses	
101	454 Law Expenses	
102	456 Employees Health and Welfare Benefits	
103	457 Pensions	
104	458 Stationery and Printing	
105	460 Other Expenses	
106	461 General Joint Facilities - Dr.	
107	462 General Joint Facilities - Cr.	
108	Total	
	RENTS	
109	504 Rent from Locomotive	
110	505 Rent from Passenger-train Cars	
111	507 Rent from Work Equipment	
112	508 Joint Facility Rent Income	
113	537 Rent for Locomotives	
114	538 Rent for Passenger-train Cars	
115	541 Joint Facility Rents	
116	Total Rents	
117	532 Railway Tax Accruals	
118	Total Remunerations	

## NOTES AND REMARKS



## VERIFICATION

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

## OATH

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

State of Missouri }  
 City St. Louis } ss:  
 County of St. Louis }

E. F. Becktame makes oath and says that he is General Auditor  
 (Insert here the name of the affiant) (Insert here the official title of the affiant)

Of TEXAS PACIFIC-MISSOURI PACIFIC TERMINAL RAILROAD OF NEW ORLEANS  
 (Insert here the exact legal title or name of the respondent)

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

January 1, 1976 to and including December 31, 1976.

*E. F. Becktame*  
 (Signature of affiant)

Subscribed and sworn to before me, a Notary Public, in and for the State and city above named,  
 this 8TH day of APRIL, 1977.  
 My commission expires May 19, 1977

[ Use an  
 L.S.  
 impression seal ]

Commissioned within and for the County of St. Louis,  
 Missouri, which adjoins the City of St. Louis,  
 Missouri, where this act was performed.

*A. L. Kiriott*  
 (Signature of officer authorized to administer oaths)  
 Notary Public, County of St. Louis, Missouri

## SUPPLEMENTAL OATH

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

(See note below)

State of \_\_\_\_\_ }  
 County of \_\_\_\_\_ } ss:

\_\_\_\_\_ makes oath and says that he is \_\_\_\_\_  
 (Insert here the 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 county above named,  
 this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.  
 My commission expires \_\_\_\_\_

[ Use an  
 L.S.  
 impression seal ]

The President has jurisdiction over the General  
 Auditor but gives no instructions as to  
 methods of Accounting.

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

## CORRESPONDENCE

[illegible]

## CORRECTIONS

[illegible]

## EXPLANATORY REMARKS



## INDEX

Page. No.

Page. No.

Accruals—Railway tax .....	86	Equipment—Classified .....	104-109
Accrued taxes—Federal income and other .....	64	Company service .....	105
Additions and betterments—Investments in, made during year .....	38-40	Floating .....	106
Advances to other companies—Investment .....	32-35	Freight-train cars .....	106-107
Affiliated companies—		Inventory .....	104-109
Amounts payable to .....	62	Owned—not in service of respondent .....	104-109
Investments in .....	28-31	Passenger-train cars .....	105
Relationship of respondent with .....	4-6	Equipment—Depreciation charged to operating expenses .....	84
Agreements, contracts, etc .....	129	Equipment—Leased, depreciation base and rates	
Amortization of defense projects—Road and equipment		From others .....	42
owned and leased from other (balance-sheet account) .....	47	Improvements to .....	42A
Amounts payable to affiliated companies .....	62	Reserve .....	45, 45A
Amtrak .....	131-133	To others .....	43
Application of funds—Source and .....	21	Reserve .....	46
Assets—Contingent .....	70	Equipment obligations .....	56, 58, 60
Other .....	54	Due within one year .....	56, 57
Balance sheet .....	10, 11	Equipment—Owned, depreciation base and rates .....	42
Capital funds .....	24, 25	Reserve .....	44
Stock (see Stock).		Equipment—Retirements, charged to operating expenses .....	84
Surplus .....	69	Equipment—Unit cost, installed this year .....	49
Car, locomotive, and floating equipment—Classification		Expenses—Of miscellaneous nonoperating	
of respondents .....	104-109	physical property .....	52-53
Car statistics .....	120, 121	Railway operating .....	74-85
Cash investments—Temporary .....	23	Extraordinary and prior period items .....	18
Changes during the year .....	101	Federal income taxes .....	64, 86
Changes in financial position .....	21	Financial position—Changes in .....	21
Changes in working capital .....	21C	Floating equipment .....	106
Charges—Other deferred .....	54	Freight-train cars .....	106, 107
Coal (see Fuel).		Cars—Hire of .....	90
Companies controlled by respondent .....	4	Fuel consumed by motive-power units .....	128
Company service equipment .....	105	Cost .....	128
Compensating balances and short-term borrowing arrangements .....	23A	Funded debt (see Debt).	
Compensation of officers and directors .....	122	Funds—Capital .....	24-25
Competitive Bidding - Clayton Antitrust Act .....	130	Insurance .....	24, 25
Consumption of fuel by motive-power units .....	128	Other reserve .....	24-25
Contingent assets and liabilities .....	70	Sinking .....	25
Contracts—Abstracts of leasehold .....	92	Gauge of track .....	119
Agreements, etc .....	129	Gasoline (see Fuel).	
Control over respondent .....	6	General officers .....	3
Conversion of securities of other companies—Stock		Grade crossing .....	113, 114
liability for .....	68	Grade separations .....	115
Corporations controlled by respondent .....	4, 28-31	Guaranties and suretyships .....	71
Cost of equipment installed during the year—Unit .....	49	Highway motor-vehicle operations—Respondent's	
Credits—Other deferred .....	65	Financial interest .....	112
Crossings—Grade .....	113, 114	Hire of freight cars .....	90
Added and eliminated during year .....	113, 114	Identity of respondent .....	1
Crossties (see Ties).		Income account for the year .....	16-19
Debt—Funded, unmaturred .....	56-58	Interest on bonds .....	61
Changes during the year .....	59	From lease .....	88
Consideration received for issues during year .....	59	From non .....	53
In default .....	56-58	Insurance for .....	24, 25
Other due within 1 year .....	56-58	Interest accrued on amounts payable to	
Purposes for which issued .....	59	affiliated companies .....	62
Defense projects, road and equipment owned and leased		Unmaturred funded debt .....	58
from others—Amortization of .....	47	Receivers' and trustees' securities .....	58
Deposits—Special .....	23B	In default .....	58
Depreciation base and rates—Miscellaneous physical property .....	52, 53	On income bonds .....	61
Road and equipment leased:		Investments in Common Stocks of Affiliated Companies .....	35A, 35B
From others .....	42	Investments in securities of (and advances to)	
Improvements to .....	42A	affiliated companies .....	28-31
To others .....	43	Other .....	32-35
Owned and used .....	42	Adjustment of book values .....	28-35
Depreciation—Charged to operating expenses		Controlled through nonreporting subsidiaries .....	36, 37
Equipment .....	84	Disposed of during year .....	28-35
Road property .....	82	Made during year .....	28-35
Shop and powerplant machinery .....	84	Equipment, unit cost of .....	49
Depreciation reserve—Miscellaneous physical property .....	52, 53	Miscellaneous physical property .....	52, 53
Road and equipment leased:		Railway property used in transportation service .....	50-51
From others .....	45	Road and equipment .....	38-40
Improvements to .....	45A	Changes during year .....	38-40
To others .....	46	Of proprietary companies .....	72
Owned and used .....	44	Temporary cash .....	23
Directors .....	3	Investments, other elements .....	41
Dividend appropriations .....	20	Leased lines—Investments made during the year in	
Elections and voting powers .....	8, 9	additions and betterments on .....	38-40
Electric locomotive equipment at close of year .....	104	Leasehold contracts—Abstracts of .....	92
Enterprises—Highway motor-vehicle .....	112	Leases—Abstract of terms and conditions of .....	88
		Liabilities—Contingent .....	70

## INDEX—Continued

	Page No.		Page No.
Other .....	65	Rentals .....	
Loans and notes payable .....	63	Locomotives .....	91
Receivable .....	23	Passenger-train cars .....	91
Locomotive equipment .....	104	Retained income—Appropriated .....	69
Electric and other .....	104	Unappropriated .....	20
Rentals .....	91	Miscellaneous items in account for year .....	94
Long-term debt due within 1 year .....	56-58	Retirements—Equipment .....	84
In default .....	56-58	Road .....	82
Mileage—Average of road operated .....	120	Revenues—Miscellaneous non-operating physical property .....	53
Changes during the year .....	101	Revenues—Railway operating .....	73
Of main tracks and weight of rail .....	119	Freight .....	73
Of new tracks in which rails were laid .....	119	Passenger .....	73
Of new tracks in which ties were laid .....	117	Road and equipment—Investment in .....	38-40
Of road constructed and abandoned .....	101	Defense Projects—Amortization of .....	41
Operated at close of year .....	96-100, 103	Leased from others—Depreciation base and rates .....	42
By States and Territories .....	99, 103	Improvements to .....	42A
Owned and not operated at close of year .....	98	Reserve .....	45, 45A
Miscellaneous items in retained income accounts for the year .....	94	Leased to others—Depreciation base and rates .....	43
Miscellaneous physical property—Depreciation base and rates .....	52, 53	Reserve .....	46
Reserve .....	53	Owned—Depreciation base and rates .....	42
Investment in .....	52, 53	Reserve .....	44
Miscellaneous physical properties operated during year .....	52, 53	Used—Depreciation base and rates .....	44
Miscellaneous rent income .....	88	Reserve .....	44
Miscellaneous rents .....	93	Road—Mileage Operated at close of year .....	97, 99
Motor rail cars owned or leased .....	105	By States and Territories .....	99
Motor-vehicle enterprises, highway, in which respondent had an interest during year .....	112	Road—Owned and not operated at close of year .....	98
Motor vehicles, highway .....	110, 111	Road property—Depreciation .....	82
Net income .....	18	Road retirements .....	82
Noncapitalized lease commitments by lessees .....	51A-51E	Salvage on rails taken up .....	118
Oath .....	134	Ties withdrawn .....	116
Obligations—Equipment .....	56-58	Securities (see Investments).	
Due within 1 year .....	56-58	Separately operated properties—Profit or loss .....	89
Officers—General, of corporation, receiver, or trustee .....	3	Separations—Grade .....	115
Compensation of .....	122	Services rendered by other than employees— Payments for .....	123
Operating expenses (see Expenses).		Short-term borrowing arrangements—Compensating balances and .....	23A
Revenues (see Revenues).		Shop and power-plant machinery—Depreciation .....	84
Statistics (see Statistics).		Sinking Funds .....	24, 25
Ordinary income .....	18	Source and application of funds .....	21
Other transactions between noncarrier subsidiaries of respondent and other affiliated companies or persons .....	127	Special deposits .....	23B
Other transaction between respondent and companies or persons affiliated with respondent .....	125	Statement of changes in financial position .....	21
Passenger-train car rentals .....	91	Statistics of rail-line operations .....	120
Train cars .....	105	Switching and terminal traffic and car .....	121
Payments for services rendered by other than employees and affiliates .....	123	Stock outstanding .....	67
Pick-up and delivery services .....	110, 111	Changes during year .....	68
Payments to others .....	73	Consideration received for issues .....	68
Profit or loss—Separately operated properties .....	89	Liability for conversion .....	68
Property (see Investments).		Number of security holders .....	8, 9
Proprietary companies .....	72	Total voting power .....	8, 9
Purposes for which funded debt was issued or assumed during year .....	59	Value per share .....	8, 9
Rail motor cars owned or leased .....	105	Voting rights .....	8, 9
Rails .....		Stockholders reports .....	6
Laid in replacement .....	118	Suretyships—Guaranties and .....	71
Charges to additions and betterments .....	118	Surplus capital .....	69
Charges to operating expenses .....	118	Switching and terminal traffic and car statistics .....	121
Salvage value .....	118	Tax accruals—Railway .....	86, 87
Additional tracks, new lines, and extensions .....	119	Taxes accrued—Federal income and others .....	64
Miles of new track in which rails were laid .....	119	On miscellaneous nonoperating physical property .....	53
Weight of .....	119	Temporary cash investments .....	23
Railway—Operating expenses .....	74-85	Ties laid in replacement .....	116
Operating Revenues .....	73	Charges to additions and betterments .....	116
Railing tax accruals .....	86, 87	Charges to operating expenses .....	116
Receivers' and trustees' securities .....	56-58	Salvage .....	116
Relationship of respondent with affiliated companies .....	4-6	Ties—Additional tracks, new lines, and extensions .....	117
Remuneration From National Railroad Passenger Corporation .....	131-133	Ties—Miles of new tracks in which ties were laid .....	117
Rent for leased roads and equipment .....	92	Number in maintained tracks .....	116
Rent Income—Miscellaneous .....	88	Tracks operated at close of year (switching and terminal companies) .....	100
Rents Payable—Miscellaneous .....	93	Miles of, at close of year, by States and Territories (switching and terminal companies) .....	103



## INDEX—Concluded

	Page No.		Page No.
Transactions between noncarrier subsidiaries or respondent and other affiliated companies or persons for services received or provided .....	126	Unit cost of equipment installed during the year .....	49
Transactions between respondent and companies or persons affiliated with respondent for services received or provided .....	124	Unmatured funded debt .....	56-58
		Vehicles—Highway motor .....	110, 111
		Verification .....	134
		Voting powers and elections .....	8, 9
		Weight of rail .....	119