

RC-139300

UNION PACIFIC

1981

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ORIGINAL

R-1

CLASS I RAILROADS
APPROVED BY GAO
B-180230 (R0470)
EXPIRES 3-31-83

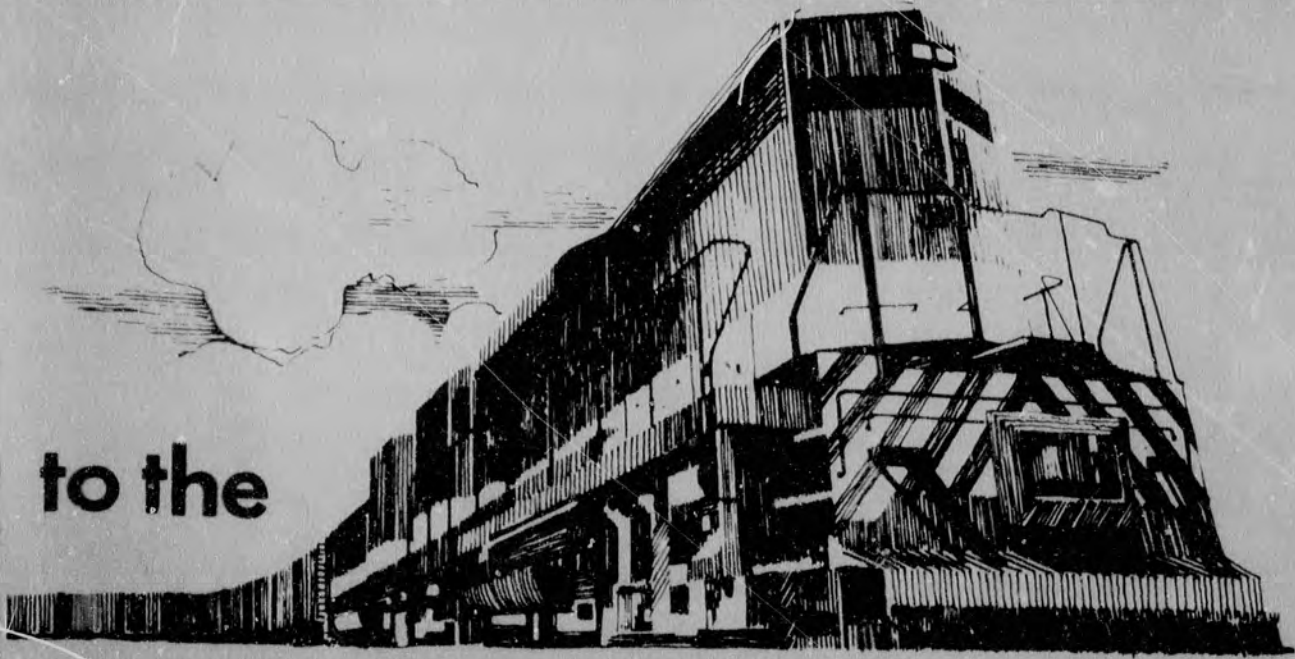
annual report



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	RC000395 1 0 SPRS UNION PACIFIC R.R. INCLUDING ITS LEASED 345 PARK AVE NEW YORK NY 10022 10154
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, 1981

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*, P.O. Box 2040, Rockville Pike Station, Rockville, MD. 20852, by *March 31*, of the year following that for which the report is made. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part I of the Interstate Commerce Act:

(49 U.S.C. 11145) 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.

(11145) 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.

(11144) 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, * * * 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: * * *

(11901) 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.

(11141) 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 B, page 2.

2. The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable; see page _____, schedule (or line) number _____" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states 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 are broadly classified, with respect to their operating revenues, according to the following general definitions:

Class I companies are those having annual operating revenues of \$50,000,000, or more. For this class, Annual Report Form R-1 is provided.

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000. For this class, Annual Report Form R-2 is provided.

Class III companies are those having annual operating revenues of \$10,000,000, or less. For this class, Annual Report Form R-3 is provided.

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

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

ANNUAL REPORT

OF

UNION PACIFIC RAILROAD COMPANY

including its Leased Lines

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1981

called 2-15-83 on tel 755 line 131921

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

(Name) J. W. Otto (Title) Vice President and Controller

(Telephone number) 212 826-8217
(Area code) (Telephone number)

(Office address) 345 Park Avenue, New York, N.Y. 10154
(Street and number, city, State, and ZIP code)

SPECIAL NOTICE

The attention of the respondent is directed below to certain particulars, if any, in which this report form differs from the corresponding form for the preceding year. It should be understood that mention is not made of necessary substitutions of dates or, in general, such other things as simple modifications intended to make requirements clearer, other minor adjustments, and typographical corrections.

Revisions to this report resulted from the following Commission's decisions copies of which were served on all railroads:

Docket

Title

Decision Date

ESTIMATE OF REPORTING BURDEN

In order to monitor carrier reporting burden and to satisfy OMB requirements pursuant to Public Law 96-511, it is requested that you voluntarily furnish your best estimate of the number of hours required to complete this report.

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

Total hours (Estimated) 5,400

TABLE OF CONTENTS

SCHEDULE NO.	PAGE	SCHEDULE NO.	PAGE
Schedules Omitted by Respondent	A	1	1
Identity of Respondent	B	2	1
Voting Powers and Elections	C	3	1
Comparative Statement of Financial Position	200	5	1
Comparative Results of Operations	210	9	1
Retained Earnings - Unappropriated	220	11	1
Retained Earnings - Appropriated	221	12	1
Transfers from Government Authorities	225	12	1
Capital Stock	230	13	1
Statement of Changes in Financial Position	240	14	1
Changes in Working Capital	241	17	1
Working Capital Information	245	18	1
Items in Selected Current Asset Accounts	300	19	1
Investments and Advances Affiliated Companies	310	21	1
Investments in Common Stocks of Affiliated Companies	310A	25	1
Special Funds and Other Investments	315	27	1
Securities, Advances, and Other Intangibles Owned or Controlled Through Nonreporting Subsidiaries	319	29	1
Property Used in Other Than Carrier Operations	325	31	1
Other Assets and Other Deferred Debits	329	33	1
Road and Equipment Property Owned	330	35	1
Improvements on Leased Property	330A	37	1
Depreciation Base and Rates-Road and Equipment Owned and Used and Leased from Others	332	39	1
Accumulated Depreciation-Road and Equipment Owned and Used	335	40	1
Accrued Liability-Leased Property	339	41	1
Depreciation Base and Rates-Improvements to Road Equipment Leased from Others	340	42	1
Accumulated Depreciation-Improvements to Road and Equipment Leased from Others	342	43	1
Depreciation Base and Rates-Road and Equipment Leased to Others	350	44	1
Accumulated Depreciation-Road and Equipment Leased to Others	351	45	1
Investment in Railroad Property Used in Transportation Service (By Company)	352A	46	1
Investment in Railway Property Used in Transportation Service (By Property Accounts)	352B	47	1
Other Elements of Investment	355	48	1
Capitalized Capital Leases	361	50	1
Operating Leases	363	52	1
Lessee Disclosure	364	53	1
Items in Selected Current Liability Accounts	370	54	1
Other Long-Term Liabilities and Other Deferred Credits	379	55	1
Railway Operating Expenses	410	56	1
Way and Structures	412	63	1
Rent for Leased Roads and Equipment	413	64	1
Rents for Interchanged Freight Train Cars and Other Freight Carrying Equipment	414	65	1
Supporting Schedule: Equipment	415	67	1
Specialized Service Subschedule - Transportation	417	69	1
Remunerations from National Railroad Passenger Corporation	419	70	1
Miscellaneous Rent Income	430	75	1
Miscellaneous Rents (Expense)	440	76	1
Separately Operated Properties - Profit or Loss	445	77	1
Analysis of Federal Income Taxes	450	76	1
Railway Tax Accruals	451	79	1
Items in Selected Income and Retained Earnings Accounts for the Year	460	80	1
Contingent Assets and Liabilities	500	82	1
Guaranties and Suretyships	501	83	1
Compensating Balances and Short-Term Borrowing Arrangements	502	84	1
Wholdings	510	85	1
Mileage Operated at Close of Year	700	90	1
Mileage Owned but not Operated by Respondent at Close of Year	701	92	1
Miles of Road at Close of Year - By States and Territories (Single Track)(For Other Than Switching and Terminal Companies)	702	93	1
Changes During the Year	705	94	1
Inventory of Equipment	710	97	1
Unit Cost of Equipment Installed During Year	710S	103	1
Highway Motor Vehicle Operations	711	105	1
Highway Motor Vehicle Enterprises in Which the Respondent had a Direct or Indirect Financial Interest During the Year	716	107	1
Track and Traffic Conditions	720	108	1
Ties Laid in Replacement	721	109	1
Ties Laid in Additional Tracks and in New Lines and Extensions	722	110	1
Rails Laid in Replacement	723	111	1
Rails Laid in Additional Tracks and in New Lines and Extensions	724	112	1
Weight of Rail	725	112	1
Summary of Track Maintenance	726	113	1
Ten-Year Summary of Track Maintenance	727	113	1
Deferred Maintenance - Tracks	728	114	1
Consumption of Fuel by Motive-Power Units	750	116	1
Railroad Operating Statistics	755	120	1
Grade Crossings-A-Railroad With Railroad	760	123	1
B-Railroad With Highway	760	124	1
Grade Separations	761	125	1
Contracts, Agreements, Etc.	800	126	1
Competitive Bidding - Clayton Antitrust Act	850	127	1
Compensation of Officers, Directors, Etc.	900	128	1
Verification	900	129	1
Memoranda	900	130	1

A. SCHEDULES OMITTED BY RESPONDENT

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

2. Show below the pages excluded and indicate the schedule number and title in the space provided below.

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

Page	Schedule No.	Title
		None

B. IDENTITY OF RESPONDENT

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between *railroad* and *railway*. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision.

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. 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 * Union Pacific Railroad Company
2. Date of incorporation July 1, 1897
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees Utah, Chapter 1 of the Laws of 1897 entitled, "An Act to provide for the formation of railroad corporations" as affected by other laws of Utah and in particular the laws governing railroads as set forth in Title 56 of the Utah Code, and business corporations as set forth in Title 16 of the Utah Code. (See additional footnote on Page 4A)
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars. None

STOCKHOLDERS REPORTS

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

Check appropriate box:

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

* This is a consolidated report of Union Pacific Railroad Company and the following Leased Lines:

Oregon Short Line Railroad Company
Oregon-Washington Railroad & Navigation Company
Los Angeles & Salt Lake Railroad Company
The St. Joseph and Grand Island Railway Company

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 10 per share; first preferred, \$ 10 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 April 15, 1939, for meeting of stockholders May 9, 1939
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. 29,913,015 votes, as of December 31, 1981 (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. one stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, with respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements give, as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. *If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.*

Line No.	Name of security holder (a)	Address of security holder (b)	Number of votes to which security holder was entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common (d)	PREFERRED Second (e)	First (f)
1	Union Pacific Corporation	New York, N.Y.	29 913 015	22 428 715		7 484 300
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30						

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 29 913 015
votes cast.

11. Give the date of such meeting. April 17, 1981

12. Give the place of such meeting. Salt Lake City, Utah

NOTES AND REMARKS

NOTES AND REMARKS

Note for Item 3, Page 2

The original charter was filed July 1, 1897. For reference to amendments thereof see reports for years ended December 31, 1947, 1948, 1953 and 1956.

On May 14, 1968, Article 3 of the Charter, setting forth the purposes of incorporation, was amended; on May 20, 1968, a copy of such amendment was filed with the Commission in Finance Docket No. 25115 and on December 31, 1968, the Charter was restated to reflect all prior amendments. The restated Charter was amended effective June 24, 1971 to provide for dissenters' rights in connection with the merger of U.P.R.R. Co. with UPCO Corp. and to provide for perpetual corporate existence.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account No	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		<u>Current Asset</u>	\$	\$
1	701	Cash	6 954	7 182
2	702	Temporary Cash Investments (Sch. 300)		
3	703	Special Deposits (Sch. 300)	303	58
		Accounts Receivable		
4	705	- Interline and Other Balances	4 695	9 466
5	706	- Customers	57 845	75 392
6	707, 704	- Other	18 620	22 203
7	709, 708	- Accrued Accounts Receivables	125 019	130 052
8	708.5	- Receivables from Affiliated Companies	968	1 486
9	709.5	- Less: Allowance for Uncollectible Accounts		
10	710, 711, 714	Working funds prepayments deferred income tax debits (Sch. 300)	34 694	47 080
11	712	Materials and Supplies	125 537	116 663
12	713	Other Current Assets (Sch. 300)	92 878	9 943
13		Total Current Assets	467 513	419 525
		<u>Other Assets</u>		
14	715, 716, 717, 722, 723, 724	Special Funds and Other Investments and advances (Sch. 315)	16 679	18 670
15	721, 721.5	Investments and Advances; Affiliated Companies (Sch. 310)	72 195	66 652
16	737, 738	Property used in other than Carrier Operations (less depreciation \$ 3 628). (Sch. 325)	9 168	9 501
17	739, 741	Other Assets (Sch. 329)	16 437	13 730
18	743, 744	Other Deferred Debits (Sch. 329)	9 938	9 907
19		Total Other Assets	124 417	118 460
		<u>Road and Equipment</u>		
20	731, 732	Road (Sch. 330 & 330A)	1 483 336	1 405 460
21		Equipment	2 254 687	2 271 159
22		Unallocated Items	7 923	5 064
23	733, 734, 735, 736	Accumulated Depreciation and amortization (Schs. 335, 351, 342, 339)	(820 693)	(765 566)
24		Net road and Equipment	2 925 253	2 916 117
25		Total Assets	3 517 183	3 454 102

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY

Line No.	Account No.	Title (a)	Balance at Close of Year (b)	Balance at Begin- ning of Year (c)
		<u>Current Liabilities</u>	\$	\$
26	751	Loans and Notes Payable (Sch. 370)		
27	752	Accounts Payable; Interline and Other Balances	2 453	5 116
28	753, 754	Other Accounts Payable	72 110	79 035
29	755, 756	Interest and Dividends Payable	16 557	14 760
30	757	Payables to Affiliated Companies	108 986	295 173
31	759	Accrued accounts Payable (Sch. 370)	177 475	167 966
32	760, 761, 761.5, 762	Taxes Accrued (Sch. 370)	48 876	30 253
33	763	Other Current Liabilities (Sch. 370)	24 322	12 465
34	764	Equipment obligations and other long-term debt due within one year	48 516	53 139
35		Total Current Liabilities	499 295	657 907
		<u>Non Current Liabilities</u>		
36	765, 767	Funded debt unmatured	43 279	43 279
37	766	Equipment obligations	471 245	478 533
38	766.5	Capitalized Lease Obligations		
39	768	Debt in default		
40	769	Accounts payable; Affiliated Companies	47 000	34 008
41	770.1, 770.2	Unamortized debt premium	(1 669)	(1 397)
42	781	Interest in default		
43	783	Deferred revenues-Transfers from Government Authorities		
44	786	Accumulated deferred income tax credits	703 831	585 291
45	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits (Sch. 379)	67 901	64 800
46		Total Noncurrent Liabilities	1 331 587	1 204 514
		<u>Shareholders' Equity</u>		
47	791, 792	Capital Stock: (Sch. 230)	299 130	299 130
48		Common Stock	224 287	224 287
49		Preferred Stock	74 843	74 843
50	793	Discount on Capital Stock		
51	794, 795	Additional Capital (230)	11 635	11 635
		Retained Earnings:		
52	797	Appropriated (221)	245	3 590
53	798	Unappropriated (220)	1 375 291	1 277 326
54	798.1	Net Unrealized loss on noncurrent marketable equity securities		
55	798.5	Less Treasury Stock		
56		Net Stockholders Equity	1 686 301	1 591 681
57		Total Liabilities and Shareholders Equity	3 517 183	3 454 102

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - 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 statements

explaining (1) service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements. (Dollars in thousands).

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

2. Estimated amount of future earnings which can be realized before paying Federal income taxes because of unused and available net operating loss carryover on January 1 of the year following that for which the report is made Not Applicable \$

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year: See Note 7 on Page 8

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$ (40 604)

(c) 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) Citibank, N. A.

Date of trust agreement or latest amendment May 1, 1978

If respondent is affiliated in any way with the trustee(s), explain affiliation: Not Applicable

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Note 1 on Page 8A

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

Yes No X

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). YES NO X See Note 2 on Page 8A

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

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

6. Specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ Not Required

Continued on following page

Please see footnotes on Page 8 and 8A

Railroad Annual Report R-1

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES (Concluded)

Marketable Equity Securities - to be completed by companies with \$10.0 million or more in gross operating revenues.

(a) Changes in Valuation Accounts

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

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

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

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

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

NOTE: / / - date - Balance sheet date of the current year unless specified as previous year.

NOTES AND REMARKS

7. The Company has a non-contributory funded pension plan for salaried employees. Charges to operating expenses by the respondent and its wholly-owned subsidiaries included \$12,187 in 1981 and \$13,157 in 1980. Charges to operating expenses by the respondent only were \$11,857 and \$12,387 in 1981 and 1980, respectively. Such charges applicable to the funded plans include prior service costs, which are being amortized over thirty (30) years. At December 31, 1980, the date of the latest actuarial valuation, the actuarial present value of accumulated plan benefits (substantially all of which are vested) totalled \$92,460, while plan net assets available for benefits approximated \$133,064. The assumed rate of return used in determining the actuarial present value of accumulated plan benefits was seven percent.

The Company and its subsidiaries also have unfunded pension plans for certain employees and retirees. Charges to operating expenses by the respondent and its wholly-owned subsidiaries for these plans, which are based upon actual payments to retirees, amounted to \$4,013 in 1981 and \$4,173 in 1980. Charges to operating expenses by the respondent only were \$4,001 in 1981 and \$4,163 in 1980. Such charges approximated normal cost plus amortization of prior service costs. At December 31, 1980, the date of the latest actuarial report, the estimated actuarial present value of accumulated plan benefits (virtually all of which are vested) approximated \$41 million for the respondent and its wholly-owned subsidiaries. An assumed rate of return of seven percent was used in determining the actuarial value of accumulated plan benefits.

Continued on following page.

NOTES AND REMARKS

8. Respondent carried service interruption and supplementary service interruption policies with the Imperial Insurance Company Limited, under which it will be entitled to indemnity in the amount of \$2 464 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 additional premiums in the maximum amount of \$49 260.
9. The Board of Directors of the Railroad has determined to restrict as to dividends \$131.1 million of the retained earnings of the Railroad which represents (a) the amount by which the estimated fair value of the Railroad's investment in its non-transportation subsidiaries, as determined by the Board of Directors of the Railroad, exceeded the net book value of such investment which was transferred to Union Pacific Corporation by means of a dividend in June 1971 (\$110.1 million) and (b) the amount by which the fair market value exceeded the book value of certain investment securities which were transferred to Union Pacific Corporation by means of a dividend in November 1972 (\$21.0 million).

Footnotes to Page 7.

- | | |
|--|--------------------------------------|
| 1. Mount Hood Railway Company | Union Pacific Fruit Express Company |
| Rocky Mountain Energy Company | Union Pacific Motor Freight Company |
| Spokane International Railroad Company | Upland Industries Corporation |
| Union Pacific Corporation | Yakima Valley Transportation Company |

Charges reflected in the actuarial report are based on the entry age normal method, under which projected benefits, liabilities, and expenses are determined for each employee included in the valuation. Charges are separately determined for the respondent, including its wholly-owned subsidiaries and for affiliates of the respondent. Charges are allocated among the respondent and its wholly-owned subsidiaries on the basis of the ratio of covered earnings of each company to the total covered earnings of the group for the period covered.

2. Union Pacific Corporation, Respondent's parent company, is the sponsor of the Union Pacific Fund For Effective Government (the "Fund"), a separate segregated fund utilized for political purposes established and operated in accordance with the Federal Election Campaign Act of 1971, as amended (the "Act"). The administrative expenses of the Fund are paid by Union Pacific Corporation. Certain of Respondent's executive and administrative personnel are solicited annually by the Fund consistent with the Act and certain executive officers of Respondent are members of the Fund's managing Finance Committee.

Footnote to Page 9.

- 1/ Passenger information is not reported in accordance with exemption granted by the Bureau of Accounts, ICC, in letter dated October 25, 1976.

210. RESULTS OF OPERATIONS

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

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

3. List dividends from investments accounted for under the

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

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

5. Dollars in thousands.

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)	Freight-Related Revenues & Expenses (d)	Passenger-Related Revenues & Expenses 1/ (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$2 070 520	\$1 971 424	\$2 070 520	\$
2	(102) Passenger **	52	56	52	
3	(103) Passenger-Related	34	45	34	
4	(104) Switching	18 932	18 083	18 932	
5	(105) Water Transfers				
6	(106) Demurrage	8 643	11 011	8 643	
7	(110) Incidenta	2 102	2 042	2 102	
8	(121) Joint Facility-Credit	511	392	511	
9	(122) Joint Facility-Debit	(1)	(1)	(1)	
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	2 100 793	2 003 052	2 100 793	
11	(502) Railway operating revenues-Transfers from Government Authorities for current operations				
12	(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities				
13	Total railway operating revenues (lines 10-12)	2 100 793	2 003 052	2 100 793	
14	(531) Railway operating expenses	1 808 443	1 731 709	1 808 443	
15	*Net revenue from railway operations	292 350	271 343	292 350	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	79	79		
17	(510) Miscellaneous rent income	4 838	4 005		
18	(512) Separately operated properties-Profit	(94)	722		
19	(513) Dividend Income				
20	(514) Interest income	804	1 299		
21	(516) Income from sinking and other funds	1 329	1 235		
22	(517) Release of premiums on funded debt	88	98		
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	7 479	5 609		
	Income from affiliated companies:				
25	Dividends				
26	Equity in undistributed earnings (losses)	5 579	6 080		
27	Total other income (lines 16-26)	20 102	19 127		
28	Total income (lines 15, 27)	312 452	290 470		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	302	249		
30	(535) Taxes on property used in other than carrier operations	171	204		
31	(543) Miscellaneous rent expense	44	22		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties-Loss				
34	(549) Maintenance of investment organization	3	3		
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	1 910	2 063		
37	(553) Uncollectible accounts				
38	Total miscellaneous deductions (lines 29-37)	2 430	2 541		
39	Income available for fixed charges (lines 28, 38)	310 022	287 929		

210. RESULTS OF OPERATIONS - Continued

Line No.	Item (a)	Amount for Current Year (b)	Amount for Preceding Year (c)
	FIXED CHARGES	\$	\$
(546) Interest on funded debt:			
40 (a) Fixed interest not in default		47 201	40 705
41 (b) Interest in default			
42 (547) Interest on unfunded debt		16 709	24 519
43 (548) Amortization of discount on funded debt		521	422
44 Total fixed charges (lines 40-43)		64 431	65 646
45 Income after fixed charges (lines 39, 44)		245 591	222 283
	OTHER DEDUCTIONS		
(546) Interest on funded debt:			
46 (c) Contingent interest			
	UNUSUAL OR INEQUENT ITEMS		
47 (555) Unusual or infrequent items (debit) credit			
48 Income (loss) for continuing operations (before income taxes)		245 591	222 283
	PROVISIONS FOR INCOME TAXES		
(556) Income taxes on ordinary income:			
49 Federal income taxes		(41 421)	7 209
50 State income taxes		596	5 195
51 Other income taxes		258	221
52 (557) Provision for deferred taxes		118 790	44 920
53 Income from continuing operations		167 368	164 738
	DISCONTINUED OPERATIONS		
54 (560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			
55 (562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			
56 Income before extraordinary items		167,368	164,738
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
57 (570) Extraordinary items (Net)			
58 (590) Income taxes on extraordinary items			
59 (591) Provision for deferred taxes - Extraordinary items			
60 Total extraordinary items (lines 57-59)			
61 (592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			
62 Net income		167 368	164 738
	*Reconciliation of net railway operating income (NROI)		
63 Net revenues from railway operations		292 350	
64 (556) Income taxes on ordinary income		(40 567)	
65 (557) Provision for deferred income taxes		(118 790)	
66 Income from lease of road and equipment		(125)	
67 Rent for leased roads and equipment		405	
68 Net railway operating income		214 407	214 351
	**Report hereunder the charges to the revenue accounts representing payments made to others for--		
69 Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates \$ 11 739			
(a) Of the amount reported for "Net revenue from railway operations", 0 % (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 ()			
70 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 \$ 10 877			
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):			
71 (a) Payments for transportation of persons		\$	141
72 (b) Payments for transportation of freight shipments		\$	
NOTE--Gross charges for protective charges to perishable freight, without deduction for any proportion thereof credited to Account No. 101, "Freight" (not required from switching and terminal companies):			
73 Charges for service for the protection against heat		\$	17 338
74 Charges for service for the protection against cold		\$	1

220. RETAINED EARNINGS - UNAPPROPRIATED

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

2. All contra entries hereunder should be 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 undistributed earnings (losses) of affiliated companies based on the equity method of accounting.

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 62, column (b), Schedule 210.

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

Line No.	Item (a)	Retained earnings—Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)
1	Balances at beginning of year _____	\$ 1 245 009	\$ 32 317
2	(601.5) Prior period adjustments to beginning retained earnings _____		
	CREDITS		
3	(602) Credit balance transferred from income _____	161 789	5 579
4	(603) Appropriations released _____	4 005	
5	(606) Other credits to retained earnings _____		
6	Total _____	165 794	5 579
	DEBITS		
7	(612) Debit balance transferred from income _____		
8	(616) Other debits to retained earnings _____		
9	(620) Appropriations for sinking and other funds _____	659	
10	(621) Appropriations for other purposes _____		
11	(623) Dividends: Common stock _____	69 754	
12	Preferred stock ¹ _____	2 995	
13	Total _____	73 408	
14	Net increase (decrease) during year (Line 6 minus line 13) _____	92 386	5 579
15	Balances at close of year (Lines 1, 2 and 14) _____	1 337 395	37 896
16	Balance from line 15(c) _____	37 896	x x x x x
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year _____	1 375 291	x x x x x
	REMARKS		
	Amount of assigned Federal income tax consequences:		
18	Account 606 _____		x x x x x
19	Account 616 _____		x x x x x

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

221. RETAINED EARNINGS-APPROPRIATED

Give an analysis in the form called for below of account No. 797, "Retained earnings - Appropriated." (Dollars in thousands)

Line No.	Class of appropriation (a)	Credits during year (b)	Debits during year (c)	Balance at close of year (d)
		\$	\$	\$
1	Additions to property through retained earnings _____			
2	Funded debt retired through retained earnings _____			
3	Sinking funds _____			
4	Miscellaneous funds _____			
5	Other appropriations (specify): <u>Incentive per diem funds</u>	207	3 552	245
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL	207	3 552	245

225. TRANSFERS FROM GOVERNMENT AUTHORITIES

This schedule should include particulars of all transfers from Federal, state or municipal authorities received during the year. The amount of transfer received shall be distributed among columns (c), (d), and (e) in accordance with General Instruction 1-15 of the Uniform System of Accounts for Railroad Companies. (Dollars in thousands)

Line No.	Description (a)	Amount (b)	Applied to current operations (c)	Deferred to future periods (d)	Applied to contributed capital (e)
	Source and description of transfers	\$	\$	\$	\$
1	None				
2					
3					
4					
5					
6					
7	Total received during year _____				
8	Cumulative total of Government transfers-beginning of year _____		XXXXX	XXXXX	XXXXX
9	Cumulative total of Government transfers-end of year _____		XXXXX	XXXXX	XXXXX

230. CAPITAL STOCK

PART I. CAPITAL STOCK

1. Disclose in column (a) the particulars of the various issues of capital stock of the respondent, distinguishing separate issues of any general class, if different in any respect.
2. Present in column (b) the par or stated value of each issue. If none, so state.
3. Disclose in columns (c), (d), (e) and (f) the required information concerning the number of shares authorized, issued, in treasury and outstanding for the various issues.
4. For the purposes of this report, capital stock and other securities are considered to be nominally issued when certificates are signed and sealed and placed with the proper officer for

sale and delivery or are pledged or otherwise placed in some special fund of the respondent. They are considered to be actually issued when sold to a bona fide purchaser who holds them free from control by the respondent. All securities actually issued and not reacquired by or for the respondent are considered to be actually outstanding. If reacquired by or for the respondent, and not canceled or retired, they are considered to be nominally outstanding.

5. Dollars in thousands.

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year	
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)
1	Common U.P.R.R. Co.	10	29 617 870	22 428 715		22 428 715	224 287	
2								
3								
4	Preferred U.P.R.R. Co.	10	20 000 000	7 484 300		7 484 300	74 843	
5								
6								
7								
8								
9								
10	TOTAL	XXXXX	49 617 870	29 913 015		29 913 015	299 130	

PART II. SUMMARY OF CAPITAL STOCK CHANGES DURING YEAR

1. The purpose of this part is to disclose capital stock changes during year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) requires the applicable disclosure of the book values of preferred, common and treasury stock.

5. Disclose in column (h) the additional paid-in capital realized from changes in capital stock during year.
6. Unusual circumstances arising from changes in capital stock changes shall be fully explained in footnotes to this schedule.
7. Report dollars in thousands.

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital (h)
		Number of Shares (b)	Amount (c)	Number of Shares (d)	Amount (e)	Number of Shares (f)	Amount (g)	
11	Balance at beginning of year	No Changes	during the year.		\$		\$	\$
12	Capital Stock Sold ¹							
13	Capital Stock Reacquired							
14	Capital Stock Canceled							
15	Stock Dividends							
16	Balance at Close of Year							

¹ By footnote state the purpose of the issue and authority.

240. 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 invest-

ment 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.

Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL		
	Working capital provided by operations:		
1	Net income (loss) before extraordinary items	\$ 167 368	\$ 164 738
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property	1 529	1 763
3	Loss (gain) on sale or disposal of tangible property	(707)	(371)
4	Depreciation and amortization expenses	110 693	105 787
5	Net increase (decrease) in deferred income taxes	118 540	47 933
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(5 579)	(6 080)
7	Net increase (decrease) in noncurrent portion of estimated liabilities	2 797	5 076
	Other (specify):		
8			
9			
10			
11			
12			
13	Total working capital from operations before extraordinary items	394 641	318 846

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Continued

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL—Continued		
14	Add funds generated by reason of discontinued operations, extraordinary items, prior period adjustments, and changes in accounting principles _____	\$	\$
15	Total working capital from operations _____	394 641	318 846
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities _____	51 000	91 900
17	Proceeds from sale/disposition of carrier operating property _____	14 163	15 411
18	Proceeds from sale/disposition of other tangible property _____	357	47
19	Proceeds from sale/repayment of investments advances _____	241	212
20	Net decrease in sinking and other special funds _____	1 882	6 602
21	Proceeds from issue of capital stock _____		
	Other (specify):		
22	Net long-term advances from affiliated companies _____	12 992	7 165
23	Miscellaneous changes in financial position _____		3 113
24	_____		
25	_____		
26	_____		
27	Total working capital from sources other than operating _____	80 635	124 450
28	Total sources of working capital _____	475 276	443 296

240. STATEMENT OF CHANGES IN FINANCIAL POSITION - Concluded

Line No.	Description (a)	Current year (b)	Prior year (c)
	APPLICATION OF WORKING CAPITAL	\$	\$
29	Amount paid to acquire/retire long-term liabilities	58 288	70 888
30	Cash dividends declared	72 749	72 075
31	Purchase price of carrier operating property	132 862	383 865
32	Purchase price of other tangible property	2 737	183
33	Purchase price of long-term investments and advances	204	531
34	Net increase in sinking or other special funds		
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36	Miscellaneous changes in financial position	1 836	
37			
38			
39			
40			
41			
42			
43			
44		268 676	527 542
45	Total application of working capital	206 600	(84 246)
46	Net increase (decrease) in working capital		

241. CHANGES IN WORKING CAPITAL

Compute the net changes in each element of working capital.
(Dollars in thousands)

Line No.	Item (a)	Current year (b)	Prior year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	\$ 6 954	\$ 7 182	\$ (228)
2	Net receivables	207 147	238 599	(31 452)
3	Prepayments	34 694	47 080	(12 386)
4	Materials and supplies	125 537	116 663	8 874
5	Other current assets not included above	93 181	10 001	83 180
6	Notes payable and matured obligations			
7	Accounts payable	377 581	562 050	(184 469)
8	Current equipment obligations and other debt	48 516	53 139	(4 623)
9	Other current liabilities not included above	73 198	42 718	30 480
10	Net increase (decrease) in working capital	(31 782)	(238 382)	206 600

245. WORKING CAPITAL INFORMATION

1. Report below the information requested with respect to the referenced accounts.
2. Give the amount of issues from stock during the year for lines 1 thru 5 as it pertains to account 712, "Material and supplies".
3. Report on lines 6 and 7 only the amount applicable to common-carrier transportation service included in accounts 707 and 754.
4. Report on lines 8 and 9 the amount included in account balances for 760, 761, 761.5, 556, 762. (Do not include taxes levied in lieu of property taxes).
5. Dollars in thousands.

Line No.	Item	Amount
	(a)	(b)
1	Construction and additions and betterments _____	\$ 17 601
2	Common-carrier operating purposes _____	488 195
3	Used by other than respondent's lessor companies _____	6 284
4	Total _____	512 080
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material _____	1 977
6	Account 707. Accounts receivable; other _____	9 876
7	Account 754. Accounts payable; other _____	
8	Account 760. Federal income taxes accrued _____	(2 248)
9	Account 761. State and other income taxes accrued _____	51 124
10	Account 761.5 Other taxes accrued _____	(40 567)
11	Account 556. Income taxes on ordinary income _____	
12	Account 762. Deferred Income tax credits _____	

NOTES AND REMARKS

300. ITEMS IN SELECTED CURRENT ASSET ACCOUNTS

If the amount in the captioned selected current asset accounts (Accounts 702, 703, 704, 708, 709, 710, 711, 712, and 713) exceeds 5% of total current assets, report the three largest items in the account or combined accounts and any other items exceeding

5% of current assets. Give a brief description of each item listed. 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		NOT REQUIRED	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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37			

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A and 315

1. Schedules 310 and 315 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, the disclosures should include the investments in the obligations of Federal, state and local governments, and the obligation of individuals. Also, disclose the investments made, disposed of, and written down during the year, and the applicable dividends and interest credited to income as a result of those investments. They should exclude securities issued or assumed by respondent. For definition of affiliated companies, see the rules governing Account No. 721 "Investments and advances affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

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

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

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

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

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

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

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

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

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

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

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

12. Dollars in thousands.

NOTES AND REMARKS

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 20, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).

3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged,

or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.

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

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

6. If any of the companies included in this schedule are controlled by respondent, the percent of control should be given in

Line No.	Account No.	Class No.	Kind of Industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of control 1/ (e)
	(a)	(b)	(c)	(d)	
1	721	A-1		STOCKS - CARRIERS - ACTIVE	
2			VII	Camas Prairie R. R. Co.	50.00
3			VII	Denver Union Terminal Ry. Co.	16.67
4			VII	Kansas City Terminal Ry. Co.	8.33
5			VII	Longview Switching Co.	33.33
6			VII	Mount Hood Railway Co.	100.00
7			VII	Ogden Union Ry. & Depot Co.	50.00
8			VII	Portland Terminal R. R. Co.	40.00
9			VII	Portland Traction Co.	50.00
10			VII	The Pullman Co.	6.00
11			VII	St. Joseph Terminal R. R. Co.	50.00
12			VII	Spokane International R. R. Co.	100.00
13			VII	Trailer Train Co.	2.44
14			VII	Union Pacific Fruit Express Co.	100.00
15			VII	Union Pacific Motor Freight Co.	100.00
16			VII	Yakima Valley Transportation Co.	100.00
17				Total Class A	
18					
19	721	B-1		BONDS - CARRIERS - ACTIVE	
20			VII	Mount Hood Railway Co. Deb.	
21				Due Oct. 31, 1998	
22					
23	721	C-1		OTHER SECURED OBLIGATIONS - CARRIERS - ACTIVE	
24			VII	Certificate of Int. in Union Pacific Fruit Express	
25				Co. and Pacific Fruit Express Conditional Sale	
26				Agreement 1982 - 1984	
27					
28					
29	1/ Explanation of joint control:				
30	Line	2		-BN Inc., O-WRR&N (50% each)	
31	"	3		-AT&SF Ry., BN Inc., CRI&PRR, C&S Ry., D&RGWRR & UPRR (16.67% each)	
32	"	4		-BN Inc. (16.67%) & AT&SF Ry., C&NWTCo., CMStP&PRR, ICGRR, KCS Ry.	
33				StL&SW Ry., MPRR, M-K-TRR, UPRR and N&W Ry. (8.33% each)	
34	"	5		-BN Inc., CMStP&PRR and UPRR (33.33% each)	
35	"	8		-BN Inc., and O-WRR&N (40% each); SPT Co. (20%)	
36	Lines	7 & 9		-SPT Co. and UPRR (50% each)	
37	Line	10		-Various companies	
38	"	11		-AT&SF Ry., StJ&GI Ry. (50% each)	
39	"	13		-Proprietary companies, subject to change	
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

column (e). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.

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

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

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

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

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

12. Dollars in thousands.

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance	Additions	Deductions (if other than sale explain)	Closing balance				
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
\$	\$	\$	\$	\$	\$	\$	1
50			50				2
5			5				3
183			183				4
1			1				5
500			500				6
13			13				7
1 879			1 879				8
1 951			1 951				9
301		2/ 4	297				10
3/			3/				11
6 633			6 633				12
112			112				13
14 622			14 622				14
5			5				15
546			546				16
26 801		4	26 797				17
							18
							19
							20
480			480			19	21
							22
							23
							24
							25
269		4/ 100	169			17	26
							27
							28
2/ Liquidating dividend							29
3/ Carried at a nominal value of \$1.00							30
4/ Matured during the year							31
							32
							33
							34
							35
							36
							37
							38
							39
							40

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES-Continued

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of control (e)
1	721	D-1		UNSECURED NOTES - CARRIERS - ACTIVE	
2			VII	St. Joseph Terminal R. R. Co.	
3				Demand	
4			VII	Trailer Train Co.	
5				4-1997 & 1-1999	
6				Total Class D	
7					
8	721	E-1		INVESTMENT ADVANCES - CARRIERS - ACTIVE	
9			VII	Camas Prairie R. R. Co.	
10			VII	Denver Union Terminal Ry. Co.	
11			VII	Harbor Belt Line R. R. Co.	
12			VII	Kansas City Terminal Ry. Co.	
13			VII	Longview Switching Co.	
14			VII	Ogden Union Ry. & Depot Co.	
15			VII	St. Joseph Terminal R. R. Co.	
16			VII	Yakima Valley Transportation Co.	
17				Total Class E	
18					
19					
20				Grand Total - Account 721	
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
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39					
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310. INVESTMENTS AND ADVANCES AFFILIATED COMPANY - Concluded

Investments and advances				Disposed of; Profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$	\$	\$	\$	\$	\$	\$	
							1
							2
175			175			11	3
							4
578			578			40	5
753			753			51	6
							7
							8
520	94		614			28	9
551		34	517				10
15			15			1	11
3 267		99	3 168				12
31			31				13
1 215		1	1 214			61	14
157		2	155			11	15
276	110		386				16
6 032	204	5/ 136	6 100			101	17
							18
							19
34 335	204	240	34 299			188	20
							21
							22
							23
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5/ Repayments of advances

310A. INVESTMENTS IN COMMON STOCKS OF AFFILIATED COMPANIES
Undistributed Earnings From Certain Investments in Affiliated Companies

1. Report below the details of all investments in common stocks included in Account 721, Investments and advances affiliated companies.

2. Enter in column (c) the amount necessary to retroactively adjust those investments. (See instruction 5-2, Uniform System

of Accounts.)

3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.

4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date

of acquisition.

5. For definitions of "carrier" and "noncarrier," see general instructions.

(DOLLARS IN THOUSANDS)

Line No.	Name of issuing company and description of security held.	Balance at beginning of year	Adjustment for investments equity method	Equity in undistributed earnings (losses) during year	Amortization during year	Adjustment for investments disposed of or written down during year	Balance at Close of year
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Carriers: (List specifics for each company)	\$	\$	\$	\$	\$	\$
1	Ogden Union Railway & Depot Co.	34					34
2	Mount Hood Railway Company	228		(31)			197
3	Portland Terminal Railroad Co.	649		163			812
4	Portland Traction Co.	502		(24)			478
5	Spokane International Railroad Co.	21 198		4 652			25 850
6	Union Pacific Motor Freight Co.	6 216		134			6 350
7	Yakima Valley Transportation Co.	82		(65)			17
8	Union Pacific Fruit Express Company	3 408		750			4 158
9							
10	Total	32 317		5 579			37 896
11							
12							
13							
14							
15							
16							
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27							

NOTES AND REMARKS

315. SPECIAL FUNDS AND OTHER INVESTMENTS

1. Complete this schedule if the amount in account 722, "Other investments and advances" is greater than 1% of total assets.

2. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of other than affiliated companies, included in accounts Nos. 715, "Sinking funds", and 717, "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.

3. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 21, classifying the investments by means of letters, figures, and symbols in columns

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	Balance at close of year	Book value of investment made during the year
	(a)	(b)	(c)	(d)	(e)	(f)
1				NOT REQUIRED	\$	\$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
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315. SPECIAL FUNDS AND OTHER INVESTMENTS—Continued

(a), (b), and (c). Investment in U.S. Treasury obligations may be reported as one item. Items where original cost is less than \$500,000 may be combined as one item.

4. 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.

5. Give totals for each subclass and a grand total for each account.

6. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation matured 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.

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

8. Dollars in thousands.

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Adjustment at end of year (Account 723)	Allowance for unrealized loss on noncurrent marketable equity securities (Account 724)		Dividends or interest during year credited to income	Line No.
Book value (g)	Profit or (Loss) (h)		Changes during year (j)	Balance at close of year (k)		
\$	\$	\$	\$	\$	\$	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING SUBSIDIARIES

1. Give particulars of investments represented by securities and advances (including securities issued or assumed by respondent), and of other intangible property, indirectly owned or controlled by respondent through any subsidiary which does not report to the

Commission under the provisions of the Interstate Commerce Act, without regard to any question of whether the company issuing the securities, or the obligor, is controlled by the subsidiary.

Line No.	Class No.	Name of issuing company and security or other intangible thing in which investment is made	Total book value of investments at close of year	Book value of investments made during year
	(a)	(b)	(c)	(d)
1		NOT REQUIRED	\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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319. SECURITIES, ADVANCES, AND OTHER INTANGIBLES OWNED OR CONTROLLED THROUGH NONREPORTING
SUBSIDIARIES—Continued

2. This schedule should include all securities, open account advances, and other intangible property owned or controlled by non-reporting companies 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 General Instructions, Schedules 310 & 315.
(Dollars in thousands)

INVESTMENTS DISPOSED OF OR WRITTEN DOWN DURING YEAR		Extent of control (g)	Names of subsidiaries in connection with things owned or controlled through them (h)	Line No.
Book Value (e)	Selling price (f)			
\$	\$	%		1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
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				49

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS

1. This schedule may be omitted unless (a) gross property used in other than carrier operations is more than 5% of total assets, or (b) net profit from noncarrier operations for the year amounts to 10% or more of income before extraordinary items.

2. Show separately (a) the three properties with the greatest asset value, and (b) the three properties with greatest revenues. Show also each property whose gross value exceeds 5% of total assets or whose net profit from noncarrier operations exceed 10% of income before extraordinary items. Other items may be combined on one line.

3. If any of the individual items of property shown in column (a) were acquired in consideration of stocks, bonds, and 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. In section B include in column (f) the gross amount of revenue or income included in account 506; in column (g), the gross amount of expenses (including depreciation) charged to accounts

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 of close of year (See ins. 3) (e)
1	NOT REQUIRED		\$	\$	\$
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			

NOTES AND REMARKS

325. PROPERTY USED IN OTHER THAN CARRIER OPERATIONS—Continued

506 and 534; in column (h), the amount of taxes charged to account 535 for the year; and in column (i), the net profit or loss of columns (f) minus (g) and (h).

5. Any differences between the total of column (h) and the total of account 535, and differences between the total of column (i) and the net total of accounts 506, 534, and 535, of such accounts in Schedule 210, "Results of Operations", should be explained in a footnote.

6. In section C give an analysis of accumulated depreciation in account 738 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.

7. 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.

8. Dollars in thousands.

B. REVENUES, INCOME, EXPENSES AND TAXES CREDITED AND DEBITED TO ACCOUNTS 506, 534, 535 AND 544 DURING THE YEAR				C. ACCUMULATED DEPRECIATION (ACCOUNT 738)					Line No.
Revenues or income (f)	Expenses (g)	Taxes (h)	Net profit for year (L loss) (i)	Credits during the year (j)	Debits during the year (k)	Balance at close of year (l)	Base (m)	Rates (n)	
\$	\$	\$	\$	\$	\$	\$	\$	%	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
									21
								XXXXX	22

NOTES AND REMARKS

329. OTHER ASSETS AND OTHER DEFERRED DEBITS

If the amount in either the captioned accounts 739, 741, 743, or 744 exceeds 5% of total assets, then report the three largest items in those respective amounts. Also report any single item exceeding 5% of total

assets. Give a brief description of each item. In cases 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		NOT REQUIRED	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

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. If the amount in account 732 for road or for equipment is less than 5% of the amount in account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

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

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

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

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially

included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

7. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.

8. Report on line 32 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

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

10. If an amount of less than \$2000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Dollars in thousands.

NOTES AND REMARKS

1/ \$	634	W.O. 16690 - No. Platte, NE	- Acq. approximately 210 acres of land.
	544	W.O. 16939 - Kansas City, KS	- Acq. land from Swift Company.
	113	W.O. 23890 - Pocatello, ID	- Acq. 61 acres of additional R/W and construct line change.
4	518	W.O. 33759 - Fife, WA	- Acq. 234,708 acres of land from CMStP&P R.R. Co. and Milwaukee Land Company.
	293	W.O. 33926 - Kent, WA	- Acq. a parcel of land.
2	034	W.O. 43116 - Montebello, CA	- Reacquire a parcel of land from UPLRC.

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Line No.	(Dollars in thousands) Account (a)	Balance at beginning of year (b)	Expenditures during the year for ori- ginal road and equip- ment, and road exten- sions (c)	Expenditures during the year for pur- chase of existing lines, reorganiza- tions, etc. (d)
1	(1) Engineering	\$ 19 998	\$	\$
2	(2) Land for transportation purposes	46 186		
3	(3) Grading	166 610		
4	(4) Other right-of-way expenditures	1 043		
5	(5) Tunnels and subways	20 557		
6	(6) Bridges, trestles, and culverts	91 378		
7	(7) Elevated structures			
8	(8) Ties	63 120		
9	(9) Rails	113 303		
10	(10) Other track material	109 835		
11	(11) Ballast	41 398		
12	(12) Track laying and surfacing	70 414		
13	(13) Fences, snowsheds, and signs	9 205		
14	(16) Station and office buildings	86 058		
15	(17) Roadway buildings	18 695		
16	(18) Water stations	1 749		
17	(19) Fuel stations	7 884		
18	(20) Shops and enginehouses	61 375		
19	(22) Storage warehouses			
20	(23) Wharves and docks	71		
21	(24) Coal and ore wharves			
22	(25) TOFC/COFC terminals	6 599		
23	(26) Communication systems	32 157		
24	(27) Signals and interlockers	143 310		
25	(29) Power plants	1 290		
26	(31) Power-transmission systems	4 900		
27	(35) Miscellaneous structures	2 257		
28	(37) Roadway machines	57 290		
29	(39) Public improvements—Construction	17 759		
30	(44) Shop machinery	42 748		
31	(45) Power-plant machinery	3 615		
32	Other (specify and explain)			
33	Total expenditures for road	1 240 804		
34	(52) Locomotives	765 997		
35	(53) Freight-train cars	1 430 138		
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment	19		
38	(56) Floating equipment			
39	(57) Work equipment	54 154		
40	(58) Miscellaneous equipment	9 489		
41	Total expenditures for equipment	2 259 797		
42	(76) Interest during construction	24 264		
43	(77) Other expenditures—General	4 489		
44	Total general expenditures	28 753		
45	Total	3 529 354		
46	(80) Other elements of investment	125 285		
47	(90) Construction in progress	27 044		
48	Grand Total	3 681 683		

330. ROAD AND EQUIPMENT PROPERTY (See Instructions)

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$ (108)	\$ 172	\$ (280)	\$ 19 718	1
<u>1/</u> 8 679	147	8 532	54 718	2
4 002	(120)	4 122	170 732	3
(37)	2	(39)	1 004	4
1		1	20 558	5
3 102	328	2 774	94 152	6
				7
3 017	338	2 679	65 799	8
2 909	382	2 527	115 830	9
6 399	576	5 823	115 658	10
4 666	130	4 536	45 934	11
4 224	358	3 866	74 280	12
393	29	364	9 569	13
11 017	1 327	9 690	95 748	14
3 747	61	3 686	22 381	15
(10)	109	(119)	1 630	16
937	262	675	8 559	17
3 732	1 220	2 512	63 887	18
				19
			71	20
				21
1 449		1 449	8 048	22
48	280	(232)	31 925	23
8 260	346	7 914	151 224	24
52	95	(43)	1 247	25
561	84	477	5 377	26
1	7	(6)	2 251	27
10 596	621	9 975	67 265	28
1 219	48	1 171	18 930	29
5 501	810	4 691	47 439	30
283	121	162	3 777	31
				32
84 640	7 733	76 907	1 317 711	33
4 957	16 051	(11 094)	754 903	34
49 080	46 034	3 046	1 433 184	35
				36
			19	37
				38
3 115	1 355	1 760	55 914	39
16	617	(601)	8 888	40
57 168	64 057	(6 889)	2 252 908	41
	133	(133)	24 131	42
	27	(27)	4 462	43
	160	(160)	28 593	44
141 808	71 950	69 858	3 599 212	45
	566	(566)	124 719	46
(5 029)		(5 029)	22 015	47
136 779	72 516	64 263	3 745 946	48

1/ Please see note on Page 34

330A. IMPROVEMENTS ON LEASED PROPERTY (See Instruction)

Line No.	Account (Dollars in thousands)	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.
	(a)	(b)	(c)	(d)
1	(1) Engineering _____	\$ NONE	\$	\$
2	(2) Land for transportation purposes _____			
3	(3) Grading _____			
4	(4) Other right-of-way expenditures _____			
5	(5) Tunnels and subways _____			
6	(6) Bridges, trestles, and culverts _____			
7	(7) Elevated structures _____			
8	(8) Ties _____			
9	(9) Rails _____			
10	(10) Other track material _____			
11	(11) Ballast _____			
12	(12) Track laying and surfacing _____			
13	(13) Fences, snowsheds, and signs _____			
14	(16) Station and office buildings _____			
15	(17) Roadway buildings _____			
16	(18) Water stations _____			
17	(19) Fuel stations _____			
18	(20) Shops and enginehouses _____			
19	(22) Storage warehouses _____			
20	(23) Wharves and docks _____			
21	(24) Coal and ore wharves _____			
22	(25) TOFC/COFC terminals _____			
23	(26) Communication systems _____			
24	(27) Signals and interlockers _____			
25	(29) Power plants _____			
26	(31) Power-transmission systems _____			
27	(35) Miscellaneous structures _____			
28	(37) Roadway machines _____			
29	(39) Public improvements—Construction _____			
30	(44) Shop machinery _____			
31	(45) Power-plant machinery _____			
32	Other (specify and explain) _____			
33	Total expenditures for road _____			
34	(52) Locomotives _____			
35	(53) Freight-train cars _____			
36	(54) Passenger-train cars _____			
37	(55) Highway revenue equipment _____			
38	(56) Floating equipment _____			
39	(57) Work equipment _____			
40	(58) Miscellaneous equipment _____			
41	Total expenditures for equipment _____			
42	(76) Interest during construction _____			
43	(77) Other expenditures—General _____			
44	Total general expenditures _____			
45	Total _____			
46	(80) Other elements of investment _____			
47	(90) Construction work in progress _____			
48	Grand Total _____			

330A. IMPROVEMENTS ON LEASED PROPERTY—Continued

Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
(e)	(f)	(g)	(h)	
\$	\$	\$	\$	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
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332. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS

1. Show in columns (b) and (c), for each primary account, the depreciation base used in computing the depreciation charges for the month of January and in columns (e) 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 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. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of 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 Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

4. If the depreciation base for accounts 1, 3, 4, 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.

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

Line No.	(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)	
	ROAD	\$	\$	%	\$	\$	%
1	(1) Engineering	19 568	19 161	1.35			
2	(3) Grading	152 346	163 410	.09			
3	(4) Other right-of-way expenditures	885	924	2.00			
4	(5) Tunnels and subways	20 652	20 652	.70			
5	(6) Bridges, trestles, and culverts	86 411	89 133	1.45			
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	8 806	9 455	1.00			
8	(16) Station and office buildings	73 703	82 144	4.29			
9	(17) Roadway buildings	14 388	16 638	2.50			
10	(18) Water stations	1 593	1 539	5.00			
11	(19) Fuel stations	5 771	6 551	4.00			
12	(20) Shops and enginehouses	49 900	52 415	2.33			
13	(22) Storage warehouses						
14	(23) Wharves and docks	86	88	2.38			
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	4 829	4 668	3.33			
17	(26) Communications systems	29 662	28 516	2.70			
18	(27) Signals and interlockers	94 285	110 592	2.86			
19	(29) Power plants	1 424	1 381	2.86			
20	(31) Power transmission systems	4 385	5 054	2.50			
21	(35) Miscellaneous structures	1 827	2 271	2.50			
22	(37) Roadway machines	48 323	48 061	5.63			
23	(39) Public improvements—Construction	14 182	14 913	1.98			
24	(44) Shop machinery	28 850	32 000	4.50			
25	(45) Power plant machinery	3 442	3 714	3.13			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	665 318	713 280	2.28			
	EQUIPMENT						
29	(52) Locomotives	765 403	753 980	5.98			
30	(53) Freight-train cars	1 427 573	1 427 107	3.30			
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	18	18	10.00			
33	(56) Floating equipment						
34	(57) Work equipment	53 948	55 542	2.87			
35	(58) Miscellaneous equipment	9 489	8 997	3.69			
36	Total equipment	2 256 431	2 245 544	4.21			
37	GRAND TOTAL	2 921 749	2 958 824	XXX.X			

Please see note on Page 51

Railroad Annual Report R-1

335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT - OWNED AND USED

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated depreciation: road and equipment property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" account and "Other Rents - Debit - Equipment" accounts (See Schedule 342 for the accumulated depreciation relating to road and equipment owned but not used by respondent.)

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

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

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

5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on line 27.

6. Past excess or under depreciation accruals which are being amortized in accordance with Commission authorization should be reported on line 37.

7. Dollars in thousands.

Line No.	Account	Balance at beginning of year	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year
			Charges to operating expenses	Other credits	Retirements	Other debits	
			(b)	(c)	(d)	(e)	
	ROAD						
1	(1) Engineering	3 583	262		104		3 741
2	(3) Grading	2 412	144		(132)		2 688
3	(4) Other, right-of-way	267	18		1		284
4	(5) Tunnels and subways	3 235	145		(20)		3 400
5	(6) Bridges, trestles, and culverts	37 056	1 278		207		38 127
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	3 518	90		(6)		3 614
8	(16) Station and office buildings	11 046	3 314		1 257		13 103
9	(17) Roadway buildings	2 985	384		38		3 331
10	(18) Water stations	1 496	79		112		1 463
11	(19) Fuel stations	1 375	241		251		1 365
12	(20) Shops and enginehouses	9 965	1 191		1 219		9 937
13	(22) Storage warehouses						
14	(23) Wharves and docks	54	2				56
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	873	166				1 039
17	(26) Communication systems	5 393	774		202		5 965
18	(27) Signals and interlockers	32 190	2 966		342		34 814
19	(29) Power plants	181	41		98		124
20	(31) Power-transmission systems	1 618	118		84		1 652
21	(35) Miscellaneous structures	249	53		7		295
22	(37) Roadway machines	2 932	2 725		499		5 158
23	(39) Public improvements—Construction	4 156	284		15		4 425
24	(44) Shop machinery	3 983	1 365		631		4 717
25	(45) Power-plant machinery	137	111		118		130
26	All other road accounts		-				
27	Amortization (other than defense projects)						
28	Total road	128 704	15 751		5 027		139 428
	EQUIPMENT						
29	(52) Locomotives	174 060	45 563		14 796		204 827
30	(53) Freight-train cars	422 413	46 881		33 611		435 683
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	1	2				3
33	(56) Floating equipment						
34	(57) Work equipment	22 343	1 575		349		23 569
35	(58) Miscellaneous equipment	7 816	328		539		7 605
36	Total equipment	626 633	94 349		49 295		671 687
37	Depreciation Adjustment						
38	GRAND TOTAL	755 337	110 100		54 322		811 115

Please see note on Page 51

339. ACCRUED LIABILITY - LEASED PROPERTY

1. Disclose the required information relating to credits and debits of Account 772, "Accrued liability-leased property," during the year concerning road and equipment leased from others.

2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.

3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.

4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.

5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses and in column (f) show payments made to the lessor in settlement thereof.

6. 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)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering	NONE					
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fence s, snow sheds, 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						
12	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road						
	EQUIPMENT						
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	GRAND TOTAL						

340. 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 on leased property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized

rates. If any charges in rates were effective during the year, give full particulars in a footnote.

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

3. If the depreciation base for accounts 1, 3, 4, 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.

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

Line No.	(Dollars in thousands) Account (a)	Depreciation base		Annual composite rate (percent) (d)
		At beginning of year (b)	At close of year (c)	
	ROAD	\$	\$	%
		NONE		
1	(1) Engineering _____			
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
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	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communications systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements-Construction _____			
24	(44) Shop machinery _____			
25	(45) Power plant machinery _____			
26	All other road accounts _____			
27	Amortization (other than defense projects) _____			
28	Total road _____			
	EQUIPMENT			
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	GRAND TOTAL			

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

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

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

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

6. 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 others (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering	NONE					
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, 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	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communication systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements-Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Total road						
	EQUIPMENT						
28	(52) Locomotives						
29	(53) Freight-train cars						
30	(54) Passenger-train cars						
31	(55) Highway revenue equipment						
32	(56) Floating equipment						
33	(57) Work equipment						
34	(58) Miscellaneous equipment						
35	Total equipment						
36	GRAND TOTAL						

350. 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 accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.

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

3. In column (d) show the composite rates used in computing

the depreciation for the month of December and on lines 27 and 35 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, 3, 4, 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.

6. If total road leased to others is less than 5% of total road owned; omit. If total equipment leased to others is less than 5% of total equipment owned; omit.

Line No.	Account (a)	DEPRECIATION BASE		Annual composite rate (percent) (d)
		Beginning of year (b)	Close of year (c)	
	ROAD	\$	\$	\$
1	(1) Engineering _____	NONE		
2	(3) Grading _____			
3	(4) Other right-of-way expenditures _____			
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	(22) Storage warehouses _____			
14	(23) Wharves and docks _____			
15	(24) Coal and ore wharves _____			
16	(25) TOFC/COFC terminals _____			
17	(26) Communication systems _____			
18	(27) Signals and interlockers _____			
19	(29) Power plants _____			
20	(31) Power transmission systems _____			
21	(35) Miscellaneous structures _____			
22	(37) Roadway machines _____			
23	(39) Public improvements—Construction _____			
24	(44) Shop machinery _____			
25	(45) Power-plant machinery _____			
26	All other road accounts _____			
27	Total road _____			
	EQUIPMENT			
28	(52) Locomotives _____			
29	(53) Freight-train cars _____			
30	(54) Passenger-train cars _____			
31	(55) Highway revenue equipment _____			
32	(56) Floating equipment _____			
33	(57) Work equipment _____			
34	(58) Miscellaneous equipment _____			
35	Total equipment _____			XXXX
36	GRAND TOTAL _____			

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

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

2. Disclose credits and debits to Account 735, "Accumulated depreciation-road and equipment property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 350 for the reserve relating to road and equipment owned and used by the respondent).

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

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

5. 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 others (c)	Other credits (d)	Retirements (e)	Other debits (f)	
	ROAD	\$	\$	\$	\$	\$	\$
1	(1) Engineering	NONE					
2	(3) Grading						
3	(4) Other right-of-way expen.						
4	(5) Tunnels and subways						
5	(6) Bridges, trestles, and culverts						
6	(7) Elevated structures						
7	(13) Fences, snow sheds, 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	(22) Storage warehouses						
14	(23) Wharves and docks						
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals						
17	(26) Communications systems						
18	(27) Signals and interlockers						
19	(29) Power plants						
20	(31) Power-transmission systems						
21	(35) Miscellaneous structures						
22	(37) Roadway machines						
23	(39) Public improvements—Construction						
24	(44) Shop machinery						
25	(45) Power-plant machinery						
26	All other road accounts						
27	Total road						
	EQUIPMENT						
28	(52) Locomotives						
29	(53) Freight-train cars						
30	(54) Passenger-train cars						
31	(55) Highway revenue equipment						
32	(56) Floating equipment						
33	(57) Work equipment						
34	(58) Miscellaneous equipment						
35	Total equipment						
36	GRAND TOTAL						

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

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

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

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

4. In column (c), line-haul carriers report the miles of road used in line-haul service, 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, explanations 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 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

7. Dollars in thousands.

Line No.	Class (See Ins. 2)	Name of company	Miles of road owned (See Ins. 4)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)
	(a)	(b)	(c)	(d)	(e)
1	R	Union Pacific Railroad Company	3 396	\$ 3 057 467	\$ 736 453
2	L	Oregon Short Line Railroad Company	2 179	216 235	32 265
3	L	Oregon-Washington RR & Navigation Co.	1 612	257 929	27 718
4	L	Los Angeles & Salt Lake RR Company	1 007	169 820	20 940
5	L	St. Joseph & Grand Island Ry. Co.	241	41 411	2 817
6	P	Des Chutes Railroad Company-South Jct. to Metolius and at Bend, Oregon	1/ 24	3 084	500
7					
8		Total U.P.R.R. Co. and Leased Lines	8 459	3 745 946	820 693
9					
10		Add: Leased from Others			
11	O	U.S. Government-Sable to Bunell, Colo., used under contract	1/ 1	2/	4/
12					
13	O	City of Kansas City, Kansas - tracks	1/	3/ 448	4/
14	O	Burlington Northern Inc., Spokane, WA-trks.	1/	3/ 46	4/
15	O	St. Joe Term. RR Co., St. Joseph, MO-Rep Shops	1/	5/	4/
16	O	Sou. Pac. Trans. Co., Calif. Rental of Land		3/ 88	4/
17	O	C.R.I. & P. RR Co., Track Rental Colby to Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4 484	4/
18					
19	O	Bureau of Land Management for trackage at Hanna, Wyoming	1/	3/ 19	4/
20					
21	O	D. & R. G. W. R. R. Co. Murray, Utah-Tracks		5/	4/
22		Total additions	1	5 085	
23					
24		Deduct: Leased to Others			
25	O	Sou. Pac. Trans. Co., West of Ogden	5	3/ 333	4/
26	O	Ogden Union Railway & Depot Co., Ogden, UT	3	3/ 929	4/
27	O	Burlington Northern Inc., Garrison to Meaderville, Montana	52	3/ 821	4/
28					
29		Total deductions	60	2 083	
30					
31		1/ Figures in Col. (c) are miles of road only, but contract on lease also covers trackage other than miles of road.			
32					
33		2/ Value not known. No rental paid.			
34		3/ Actual value not known. Amounts reported in lieu thereof represents results of capitalizing annual rents of 6% in accordance with instructions to respondent dated March 23, 1942 from I.C.C. Director of Statistics.			
35					
36		4/ Amounts of depreciation and amortization accrued not known.			
37					
38		5/ Actual value not known. No rental paid as trackage was not used during year 1981.			
39		TOTAL	8 400	3 748 948	820 693

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE
(By Property Accounts)

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 49 herein, should correspond with the amounts for each class of company and properties shown in schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 32 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.

4. Report on line 33 amounts not includible in the accounts shown, or in line 32. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribe 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. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
		\$	\$	\$	\$
1	(1) Engineering	8 921	10 798		
2	(2) Land for transportation purposes	14 289	40 412	16	
3	(3) Grading	74 797	94 709	1 225	
4	(4) Other right-of-way expenditures	601	401	1	
5	(5) Tunnels and subways	15 434	5 087	37	
6	(6) Bridges, trestles, and culverts	44 275	49 346	530	
7	(7) Elevated structures				
8	(8) Ties	32 878	32 837	84	
9	(9) Rails	57 958	57 281	590	
10	(10) Other track material	59 936	55 367	355	
11	(11) Ballast	27 445	18 363	126	
12	(12) Track laying and surfacing	36 322	37 801	157	
13	(13) Fences, snowsheds, and signs	4 496	5 060	14	
14	(16) Station and office buildings	56 097	39 626	26	
15	(17) Roadway buildings	14 280	8 092	9	
16	(18) Water stations	801	829	1	
17	(19) Fuel stations	4 254	4 304	1	
18	(20) Shops and enginehouses	37 652	26 235		
19	(22) Storage warehouses				
20	(23) Wharves and docks		71		
21	(24) Coal and ore wharves				
22	(25) TOFC/COFC terminals	1 777	6 271		
23	(26) Communication systems	17 947	13 954	24	
24	(27) Signals and interlockers	90 447	60 566	211	
25	(29) Power plants	945	301	1	
26	(31) Power-transmission systems	3 092	2 285		
27	(35) Miscellaneous structures	1 267	984		
28	(37) Roadway machines	67 238	27		
29	(39) Public improvements—Construction	8 574	10 354	3	
30	(44) Shop machinery	29 521	17 918		
31	(45) Power-plant machinery	2 157	1 620		
32	Leased property capitalized rentals (explain)				1/ 3 002
33	Other (specify & explain)				
34	Total expenditures for road	713 401	600 899	3 411	3 002
35	(52) Locomotives	754 903			
36	(53) Freight-trains cars	1 433 170	14		
37	(54) Passenger-train cars				
38	(55) Highway revenue equipment	19			
39	(56) Floating equipment				
40	(57) Work equipment	54 222	1 693		
41	(58) Miscellaneous equipment	8 887			
42	Total expenditures for equipment	2 251 201	1 707		
43	(76) Interest during construction	11 608	12 408	115	
44	(77) Other expenditures—General	2 094	2 347	21	
45	Total general expenditures	13 702	14 755	136	
46	Total	2 978 304	617 361	3 547	
47	(80) Other elements of investment	65 398	59 784	(463)	
48	(90) Construction work in progress	13 765	8 250		
49	Grand Total	3 057 467	685 395	3 084	3 002

RC-139300

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1981

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355. 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	NOT REQUIRED		\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
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39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50	TOTALS _____	XXX		
51	NET CHANGES _____	XXX		

360. LEASES—GENERAL INSTRUCTIONS AND DEFINITIONS**A. General Instructions**

Disclose in the following schedules the required information concerning leases of the respondent:

- Schedule 361 — Capitalized Capital Leases
- 363 — Operating Leases
- 364 — Lessee Disclosures

A general description of the lessee's leasing arrangements shall be included to effect full and complete disclosures. Among the items to be disclosed are:

- The basis on which contingent rental payments are determined.
- The existence and terms of renewal or purchase options and escalation clauses.
- Restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

These and other disclosures shall be included in Schedule 364 and attachments thereto, if necessary.

B. Definitions

(1) **Capital Leases** are those leases which meet one or more of the following four criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option,
- The lease term is equal to 75 percent or more of the estimated economic life of the property, and
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90 percent of the fair value of the leased property to the lessor at the inception of the lease less any related investment tax credit retained by the lessor.

(2) **Operating leases** are those leases which do not meet any of the four criteria pertaining to capital leases.

(3) **Minimum lease payments** are the payments that the lessee is obligated to make or can be required to make in connection with the leased property. Executory costs such as insurance, maintenance and taxes in connection with the leased property shall be excluded from minimum lease payments.

(4) **Present value minimum lease payments** are lease payments that the lessee is obligated to make or can be required to make, exclusive of executory cost. Moreover, these payments are reduced by amounts representing interest, calculated at the companies' incremental borrowing rate or the implicit rate computed by the lessor.

(5) **Noncancelable lease/sublease** is one that has an initial or remaining term of one year or more and is noncancelable, or is cancelable only upon the occurrence of some remote contingency or upon the payment of a substantial penalty.

(6) **Contingent rentals**, for the purposes of this report, are rentals paid during the reporting year which depend on some factor other than the passage of time such as rentals based on usage or sales.

361. CAPITALIZED CAPITAL LEASES**PART I. PRESENT VALUE OF MINIMUM LEASE PAYMENTS**

Disclose total lease payments for the years shown. Then, disclose amounts representing (1) executory costs and (2) interest to derive the present value of minimum lease payments. An

explanation indicating how the rate of interest was derived for computing present value shall be included in Schedule 364. (Dollars in thousands)

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later Years (g)	Total (h)
1	Lease payments	\$ None	\$	\$	\$	\$	\$	\$
	Less: Executory costs:							
2	- Taxes							
3	- Maintenance							
4	- Insurance							
5	- Other							
6	Total executory costs (2-5)							
7	Minimum lease payments (1, 6)							
8	Less: Amount representing interest							
9	Present value of minimum lease payments (line 7, 8)							

PART II. TOTAL RENTAL EXPENSES

Complete this part if gross rental expense in the most recent reporting year exceeds one percent of operating revenue. Otherwise, show total rental expenses reduced by rentals received from sub-

leases for the current year. Also, show amounts expected to be received on all noncancelable sublease rentals for the year beginning after the current year as required.

Line No.	Item (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
10	Present value of minimum lease payments from Part I above	\$ None	XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
11	Contingent rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
12	Minimum noncancelable sublease rentals		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX
13	Net rental expense		XXXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

PART III. CLASSES OF CAPITAL LEASES

Complete this part only if the present values of the minimum lease commitments are more than five percent of the sum of the long-term debt due after one year. Otherwise, show the present values of minimum lease commitments in the aggregate for the major classes of proper-

ties presented. Subtract amounts representing the accumulated amortization to derive a "Net capitalized lease assets."

Line No.	Classes of leased property (a)	Present value	
		Current year (b)	Prior year (c)
14	Structures	\$ None	\$
15	Revenue equipment		
16	Shop and garage equipment		
17	Service cars and equipment		
18	Noncarrier operating property		
19	Other: (Specify)		
20			
21	Gross capitalized assets		
22	Less: Accumulated amortization		
23	Net capitalized lease assets		

(Dollars in Thousands)

Note referring to Schedule 332, Page 39:

Variations of annual composite rates shown in Column (d) result from changes in relative value of property included in the depreciation base. Depreciation base for accounts 1, 3, 4, 5, and 39 includes non-depreciable property.

Note referring to Schedule 335, Page 40:

Difference between credits in Column (c) Schedule 335 and charges to Operating Expense Accounts represents:

Depreciation on property owned and used, leased to others, not included in Operating Expense \$62.

Depreciation on property jointly owned and not used account cessation of passenger service \$15.

Depreciation on shop machinery charged as an additive against car building program for MOPAC \$34.

Note referring to Schedule 352B, Page 47:

- 1/ Excludes amounts by primary accounts for item shown on Schedule 352A with 3/ "Actual value not known. Amounts reported in lieu thereof represent results of capitalizing annual rental at 6% in accordance with instructions to respondent dated March 23, 1942, from I.C.C. Director of Statistics."

363. OPERATING LEASES

PART I. FUTURE MINIMUM RENTAL PAYMENTS

1. Disclose the total minimum lease payments required, reduced by sublease rentals, for the years shown relating to operating leases.

Line No.	Items (a)	Current year (b)	Year 2 (c)	Year 3 (d)	Year 4 (e)	Year 5 (f)	Later years (g)	Total (h)
1	Minimum lease payments required	\$ 6 044	\$ 1 343	\$ 1 343	\$ 1 343	\$ 1 343	\$ 671	\$ 12 087
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	6 044	1 343	1 343	1 343	1 343	781	12 087

PART II. TOTAL RENTAL

1. Show the composition of total rental expense for all operating leases for the current and preceding years. See Schedule 360 for definitions of the terms.

Line No.	Expenses (a)	Current year (b)	Prior year (c)
4	Minimum lease payments required	\$ 12 087	\$ 17 855
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	12 087	17 855

364. LESSEE DISCLOSURES

Complete this schedule only if gross rental expense in the most recent fiscal year exceeds one percent of operating revenue.

Relate in general terms: (a) the basis for calculating rental payments if dependent upon factors other than the lapse of time; (b) existence and terms of renewal or purchase options, escalation clauses, etc.; (c) the nature and amount of related guarantees made or obligations assumed; (d) restrictions on paying dividends, incurring additional debt, further leasing, etc.; and, (e) any other information necessary to assess the effect of lease commitments upon the financial position, results of operations, and changes in financial position of the lessee.
(Dollars in thousands)

Line No.	
(a)	
1	Lapse of time only
2	
3	
4	
5	
6	
7	
8	
(b)	
9	55.0% of dollar value requires a two month cancellation notice.
10	16.5% of dollar value requires a six month cancellation notice.
11	12.6% of dollar value requires a one month cancellation notice.
12	6.2% of dollar value has no cancellation clause specified.
13	5.6% of dollar value requires a three month cancellation notice.
14	4.1% of dollar value requires no cancellation notices.
15	
16	
(c)	
17	None
18	
19	
20	
21	
22	
23	
24	
(d)	
25	None
26	
27	
28	
29	
30	
31	
32	
(e)	
33	None
34	
35	
36	
37	
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40	

370. ITEMS IN SELECTED CURRENT LIABILITY ACCOUNTS

1. For accounts Nos. 751, "Loans and notes payable", 759, "Accrued accounts payable", and 763, "Other current liabilities", if the total of any such account exceeds 5% of total current liabilities, report the three largest items, and any other items which exceeds 5% of current liabilities.

2. 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.

3. Make full disclosure of the character of each item reported.
(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1		NOT REQUIRED	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
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379. OTHER LONG-TERM LIABILITIES AND OTHER DEFERRED CREDITS

If the caption "Other long-term liabilities and deferred credits" (accounts 771, 772, 774, 775, 782, 784, and 786) exceeds 5% of total (current and noncurrent) liabilities, report the three largest items,

and each other item amounting to 5% or more of total liabilities. Disclose fully the nature of each item reported. (Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Amount (c)
1		NOT REQUIRED	\$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
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14			
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410. 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 allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Name of railway operating expense account	Freight					Passenger 1/ (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES:							
	ADMINISTRATION:							
1	Track _____	10 438	997	257	2 525	14 267		14 267
2	Bridge and Building _____	813	77	20	196	1 106		1 106
3	Signal _____	1 238	118	30	298	1 684		1 684
4	Communication _____	1 097	104	27	264	1 492		1 492
5	Other _____	9 809	932	241	2 361	13 343		13 343
	REPAIR AND MAINTENANCE:							
6	Roadway - Running _____	2 827	589	2 056	59	5 531		5 531
7	Roadway - Switching _____	164	34	119	3	320		320
8	Tunnels and Subways - Running _____	22	6	13	2	43		43
9	Tunnels and Subways - Switching _____	1	1	1		3		3
10	Bridges and Culverts - Running _____	2 669	1 302	1 106	427	5 504		5 504
11	Bridges and Culverts - Switching _____	155	75	64	25	319		319
12	Ties - Running _____	N/A	12 868	N/A	N/A	12 868		12 868
13	Ties - Switching _____	N/A	746	N/A	N/A	746		746
14	Rail - Running _____	N/A	25 562	N/A	N/A	25 562		25 562
15	Rail - Switching _____	N/A	1 482	N/A	N/A	1 482		1 482
16	Other Track Material - Running _____	N/A	19 227	N/A	N/A	19 227		19 227
17	Other Track Material - Switching _____	N/A	1 115	N/A	N/A	1 115		1 115
18	Ballast - Running _____	N/A	3 031	N/A	N/A	3 031		3 031
19	Ballast - Switching _____	N/A	176	N/A	N/A	176		176
20	Track laying and surfacing - Running _____	66 089	2 989	2 757	4 477	76 312		76 312
21	Track laying and surfacing - Switching _____	3 832	173	160	259	4 424		4 424
22	Road Property Damaged - Running _____	1 810	1 664	151	171	3 796		3 796
23	Road Property Damaged - Switching _____	105	96	9	10	220		220
24	Road Property Damaged - Other _____	873	788	71	81	1 813		1 813
25	Signals and Interlockers - Running _____	8 533	5 511	248	1 310	15 602		15 602
26	Signals and Interlockers - Switching _____	495	320	14	76	905		905
27	Communications Systems _____	2 249	728	63	459	3 499		3 499
28	Electric Power Systems _____	360	302	26	78	766		766
29	Highway Grade Crossings - Running _____	1 908	1 057	337	153	3 455		3 455
30	Highway Grade Crossings - Switching _____	111	61	19	9	200		200
31	Station and Office Buildings _____	3 152	1 784	2 103	305	7 344		7 344
32	Shop Buildings - Locomotives _____	1 207	705	58	229	2 199		2 199
33	Shop Buildings - Freight Cars _____	1 043	610	51	198	1 902	N/A	1 902
34	Shop Buildings - Other Equipment _____	126	74	6	24	230		230

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger 1/ (g)	Total (h)
		Salaries and wages (b)	Materials, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	(a)	\$	\$	\$	\$	\$	\$	\$
	WAY AND STRUCTURES - Continued:							
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	273	443	151	2	869		869
102	Miscellaneous Buildings and Structures	2 563	2 017	258	104	4 942		4 942
103	Coal Terminals						N/A	
104	Ore Terminals						N/A	
105	Other Marine Terminals	13			1	14	N/A	14
106	TOFC/COFC - Terminals	36	48	586	1	671	N/A	671
107	Motor Vehicle Loading and Distribution Facilities	15				15	N/A	15
108	Facilities for Other Specialized Service Operations	1				1	N/A	1
109	Roadway Machines	3 577	7 602	1 430	610	13 219		13 219
110	Small Tools and Supplies	9	9 860	729	332	10 930		10 930
111	Snow Removal	765	24	119	5	913		913
112	Fringe Benefits - Running	N/A	N/A	N/A	22 486	22 486		22 486
113	Fringe Benefits - Switching	N/A	N/A	N/A	1 301	1 301		1 301
114	Fringe Benefits - Other	N/A	N/A	N/A	10 642	10 642		10 642
115	Casualties and Insurance - Running	N/A	N/A	N/A	3 762	3 762		3 762
116	Casualties and Insurance - Switching	N/A	N/A	N/A	1 889	1 889		1 889
117	Casualties and Insurance - Other	N/A	N/A	N/A	853	853		853
118	Lease Rentals - Debit - Running	N/A	N/A		N/A			
119	Lease Rentals - Debit - Switching	N/A	N/A		N/A			
120	Lease Rentals - Debit - Other	N/A	N/A	406	N/A	406		406
121	Lease Rentals - (Credit) - Running	N/A	N/A		N/A			
122	Lease Rentals - (Credit) - Switching	N/A	N/A		N/A			
123	Lease Rentals - (Credit) - Other	N/A	N/A	(125)	N/A	(125)		(125)
124	Joint Facility Rent - Debit - Running	N/A	N/A	2 814	N/A	2 814		2 814
125	Joint Facility Rent - Debit - Switching	N/A	N/A	510	N/A	510		510
126	Joint Facility Rent - Debit - Other	N/A	N/A	146	N/A	146		146
127	Joint Facility Rent - (Credit) - Running	N/A	N/A	(1 660)	N/A	(1 660)		(1 660)
128	Joint Facility Rent - (Credit) - Switching	N/A	N/A	(67)	N/A	(67)		(67)
129	Joint Facility Rent - (Credit) - Other	N/A	N/A	(1)	N/A	(1)		(1)
130	Other Rents - Debit - Running	N/A	N/A		N/A			
131	Other Rents - Debit - Switching	N/A	N/A		N/A			
132	Other Rents - Debit - Other	N/A	N/A		N/A			
133	Other Rents - (Credit) - Running	N/A	N/A		N/A			

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger 1/	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
134	Other Rents - (Credit) - Switching	N/A	N/A		N/A			
135	Other Rents - (Credit) - Other	N/A	N/A		N/A			
136	Depreciation - Running	N/A	N/A	N/A	4 818	4 818		4 818
137	Depreciation - Switching	N/A	N/A	N/A	279	279		279
138	Depreciation - Other	N/A	N/A	N/A	7 055	7 055		7 055
139	Joint Facility - Debit - Running	N/A	N/A	8 519	N/A	8 519		8 519
140	Joint Facility - Debit - Switching	N/A	N/A	2 552	N/A	2 552		2 552
141	Joint Facility - Debit - Other	N/A	N/A	417	N/A	417		417
142	Joint Facility - (Credit) - Running	N/A	N/A	(3 311)	N/A	(3 311)		(3 311)
143	Joint Facility - (Credit) - Switching	N/A	N/A	(107)	N/A	(107)		(107)
144	Joint Facility - (Credit) - Other	N/A	N/A	4	N/A	4		4
145	Dismantling Retired Road Property - Running	481	3	426	635	1 545		1 545
146	Dismantling Retired Road Property - Switching	28		25	37	90		90
147	Dismantling Retired Road Property - Other	227	2	202	300	731		731
148	Other - Running	192	9	52	1 012	1 265		1 265
149	Other - Switching	11	1	3	58	73		73
150	Other - Other	91	4	25	479	599		599
151	Total Way and Structures	129 458	105 317	24 110	70 660	329 545		329 545
	EQUIPMENT:							
	LOCOMOTIVES:							
201	Administration	6 014	513	415	2 365	9 307		9 307
202	Repair and Maintenance	40 603	28 001	11 763	(62)	80 305		80 305
203	Machinery Repair	1 930	1 921	329		4 180		4 180
204	Equipment Damaged	18	11	5		34		34
205	Fringe Benefits	N/A	N/A	N/A	15 524	15 524		15 524
206	Other Casualties and Insurance	N/A	N/A	N/A	636	636		636
207	Lease Rentals - Debit	N/A	N/A	5	N/A	5		5
208	Lease Rentals - (Credit)	N/A	N/A	(4 310)	N/A	(4 310)		(4 310)
209	Joint Facility Rent - Debit	N/A	N/A	239	N/A	239		239
210	Joint Facility Rent - (Credit)	N/A	N/A	(112)	N/A	(112)		(112)
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - (Credit)	N/A	N/A	(2 138)	N/A	(2 138)		(2 138)
213	Depreciation	N/A	N/A	N/A	46 657	46 657		46 657
214	Joint Facility - Debit	N/A	N/A	1 250	N/A	1 250		1 250
215	Joint Facility - (Credit)	N/A	N/A	(177)	N/A	(177)		(177)
216	Repairs Billed to Others - (Credit)	N/A	N/A	(16)	N/A	(16)		(16)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger 1/ (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	LOCOMOTIVES—Continued:	\$	\$	\$	\$	\$	\$	\$
217	Dismantling Retired Property	19	1	1		21		21
218	Other	72	329	(42)	(15)	344		344
219	Total Locomotives	48 656	30 776	7 212	65 105	151 749		151 749
	FREIGHT CARS:							
220	Administration	5 239	447	362	2 060	8 108	N/A	8 108
221	Repair and Maintenance	35 117	39 659	21 825	274	96 875	N/A	96 875
222	Machinery Repair	417	416	71		904	N/A	904
223	Equipment Damaged	179	203	3 349	3 333	7 064	N/A	7 064
224	Fringe Benefits	N/A	N/A	N/A	13 456	13 456	N/A	13 456
225	Other Casualties and Insurance	N/A	N/A	N/A	2 188	2 188	N/A	2 188
226	Lease Rentals - Debit	N/A	N/A	1 036	N/A	1 036	N/A	1 036
227	Lease Rentals - (Credit)	N/A	N/A	(10 171)	N/A	(10 171)	N/A	(10 171)
228	Joint Facility Rent - Debit	N/A	N/A	3	N/A	3	N/A	3
229	Joint Facility Rent - (Credit)	N/A	N/A	(25)	N/A	(25)	N/A	(25)
230	Other Rents - Debit	N/A	N/A	162 538	N/A	162 538	N/A	162 538
231	Other Rents - (Credit)	N/A	N/A	(90 558)	N/A	(90 558)	N/A	(90 558)
232	Depreciation	N/A	N/A	N/A	47 117	47 117	N/A	47 117
233	Joint Facility - Debit	N/A	N/A	57	N/A	57	N/A	57
234	Joint Facility - (Credit)	N/A	N/A	1	N/A	1	N/A	1
235	Repairs Billed to Others - (Credit)	N/A	N/A	(21 757)	N/A	(21 757)	N/A	(21 757)
236	Dismantling Retired Property	1 525	45	86	4	1 660	N/A	1 660
237	Other	63	286	(36)	(360)	(47)	N/A	(47)
238	Total Freight Cars	42 540	41 056	66 781	68 072	218 449	N/A	218 449
	OTHER EQUIPMENT:							
301	Administration	2 688	229	186	1 057	4 160		4 160
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service		43	266	365	674	N/A	674
303	Floating Equipment - Revenue Service						N/A	
304	Passenger and Other Revenue Equipment	8	25		1	34		34
305	Computers and Data Processing Systems			1 161	50	1 211		1 211
306	Machinery	505	503	86		1 094		1 094
307	Work and Other Non-Revenue Equipment	4 257	4 014	1 442	4 080	13 793		13 793
308	Equipment Damaged	1	1		1	3		3
309	Fringe Benefits	N/A	N/A	N/A	2 337	2 337		2 337
310	Other Casualties and Insurance	N/A	N/A	N/A	1 908	1 908		1 908
311	Lease Rentals - Debit	N/A	N/A	1 969	N/A	1 969		1 969
312	Lease Rentals - (Credit)	N/A	N/A	(14)	N/A	(14)		(14)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger 1/	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
313	Joint Facility Rent - Debit	N/A	N/A	51	N/A	51		51
314	Joint Facility Rent - (Credit)	N/A	N/A	(376)	N/A	(376)		(376)
315	Other Rents - Debit	N/A	N/A	6 774	N/A	6 774		6 774
316	Other Rents - (Credit)	N/A	N/A	(1 043)	N/A	(1 043)		(1 043)
317	Depreciation	N/A	N/A	N/A	4 063	4 063		4 063
318	Joint Facility - Debit	N/A	N/A	411	N/A	411		411
319	Joint Facility - (Credit)	N/A	N/A	1	N/A	1		1
320	Repairs Billed to Others - (Credit)	N/A	N/A		N/A			
321	Dismantling Retired Property	1				1		1
322	Other	11	50	(6)		55		55
323	Total Other Equipment	7 471	4 865	10 908	13 862	37 106		37 106
324	Total Equipment	98 667	76 697	84 901	147 039	407 304		407 304
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	15 851	2 090	1 317	4 751	24 009		24 009
402	Engine Crews	61 522	36	155	35	61 748		61 748
403	Train Crews	119 587	70	221	36	119 914		119 914
404	Dispatching Trains	7 890	7	63	47	8 007		8 007
405	Operating Signals and Interlockers	2 954	1 086	544	526	5 110		5 110
406	Operating Drawbridges	373	1	4	1	379		379
407	Highway Crossing Protection	258	12	8		278		278
408	Train Inspection and Lubrication	11 644	11 348	233	(10)	23 215		23 215
409	Locomotive Fuel	1 216	283 025	405	(252)	284 394		284 394
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	12 861	2 461	662	(6)	15 978		15 978
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	7 096	7 096		7 096
413	Clearing Wrecks	1 177	100	1 688	58	3 023		3 023
414	Fringe Benefits	N/A	N/A	N/A	53 632	53 632		53 632
415	Other Casualties and Insurance	N/A	N/A	N/A	9 163	9 163		9 163
416	Joint Facility - Debit	N/A	N/A	1 242	N/A	1 242		1 242
417	Joint Facility - (Credit)	N/A	N/A	(641)	N/A	(641)		(641)
418	Other	8 356	1 864	4 516	8 647	23 383		23 383
419	Total Train Operations	243 689	302 100	10 417	83 724	639 930		639 930
	YARD OPERATIONS:							
420	Administration	5 438	717	452	1 630	8 237		8 237
421	Switch Crews	46 445	(32)	567	384	47 364		47 364

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger 1/ (g)	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	YARD OPERATIONS - Continued:							
422	Controlling Operations	\$ 9 257	\$ (6)	\$ 113	\$ 77	\$ 9 441		\$ 9 441
423	Yard and Terminal Clerical	13 219	(9)	161	110	13 481		13 481
424	Operating Switches, Signals, Retarders and Humps	1 430	(1)	17	12	1 458		1 458
425	Locomotive Fuel	57	13 218	19	(12)	13 282		13 282
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	600	115	34		749		749
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	12	12		12
429	Clearing Wrecks	676	57	970	32	1 735		1 735
430	Fringe Benefits	N/A	N/A	N/A	16 637	16 637		16 637
431	Other Casualties and Insurance	N/A	N/A	N/A	12 666	12 666		12 666
432	Joint Facility - Debit	N/A	N/A	9 988	N/A	9 988		9 988
433	Joint Facility - (Credit)	N/A	N/A	(2 350)	N/A	(2 350)		(2 350)
434	Other	97		438		535		535
435	Total Yard Operations	77 219	14 059	10 409	31 548	133 235		133 235
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	7 434	806	1 194	N/A	9 434		9 434
502	Adjusting and Transferring Loads	515		295	N/A	810	N/A	810
503	Car Loading Devices and Grain Doors	395	1 934	21	N/A	2 350	N/A	2 350
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	8 030	8 030		8 030
505	Fringe Benefits	N/A	N/A	N/A	1 872	1 872		1 872
506	Total Train and Yard Operations Common	8 344	2 740	1 510	9 902	22 496		22 496
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	157	17	11	40	225	N/A	225
508	Pickup & Delivery and Marine Line Haul						N/A	
509	Loading & Unloading and Local Marine	993		2 200		3 193	N/A	3 193
510	Protective Services			3 965		3 965	N/A	3 965
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	631	631	N/A	631
512	Fringe Benefits	N/A	N/A	N/A	456	456	N/A	456
513	Casualties and Insurance	N/A	N/A	N/A	388	388	N/A	388
514	Joint Facility - Debit	N/A	N/A	6	N/A	6	N/A	6
515	Joint Facility - (Credit)	N/A	N/A		N/A		N/A	
516	Other	1 363	(159)	63	5	1 272	N/A	1 272
517	Total Specialized Services Operations	2 513	(142)	6 245	1 520	10 136	N/A	10 136
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	2 233	295	186	669	3 383		3 383

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger 1/	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(h)
	ADMINISTRATIVE SUPPORT OPERATIONS - Con.	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	38 121	1 193	2 900	1 918	44 132		44 132
520	Communication Systems Operation	2 216	105	814	306	3 441		3 441
521	Loss and Damage Claims Processing	9	(340)	21	(6)	(316)		(316)
522	Fringe Benefits	N/A	N/A	N/A	7 580	7 580		7 580
523	Casualties and Insurance	N/A	N/A	N/A	1 021	1 021		1 021
524	Joint Facility - Debit	N/A	N/A	265	N/A	265		265
525	Joint Facility - (Credit)	N/A	N/A	1	N/A	1		1
526	Other	82	16	283	2 049	2 430		2 430
527	Total Administrative Support Operations	42 661	1 269	4 470	13 537	61 937		61 937
528	Total Transportation	374 426	320 026	33 051	140 231	867 734		867 734
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	28 086	1 653	2 710	6 003	38 452		38 452
602	Accounting, Auditing and Finance	21 324	1 358	2 065	8 599	33 346		33 346
603	Management Services and Data Processing	9 314	548	899	1 990	12 751		12 751
604	Marketing	7 565	136	393	983	9 077		9 077
605	Sales	11 133	201	578	1 446	13 358		13 358
606	Industrial Development						N/A	
607	Personnel and Labor Relations	4 032	238	389	1 597	6 256		6 256
608	Legal and Secretarial	3 605	6	6 692	949	11 252		11 252
609	Public Relations and Advertising	104	178	2 377	303	2 962		2 962
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	31 776	31 776		31 776
612	Casualties and Insurance	N/A	N/A	N/A	244	244		244
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A	(2 479)	(2 479)		(2 479)
614	Property Taxes	N/A	N/A	N/A	27 964	27 964		27 964
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	10 854	10 854		10 854
616	Joint Facility - Debit	N/A	N/A	537	N/A	537		537
617	Joint Facility - (Credit)	N/A	N/A	2	N/A	2		2
618	Other	3 376	315	542	3 275	7 508		7 508
619	Total General and Administrative	88 539	4 633	17 184	93 504	203 860		203 860
620	Total Carrier Operating Expenses	691 09	506 673	159 246	451 434	1 808 443		1 808 443
1/ Passenger information is not reported in accordance with exemption granted by the Bureau of Accounts, ICC, in letter dated October 25, 1976.								

412. WAY AND STRUCTURES

1. Report freight expenses only.

2. The total depreciation expense reported in column (b), line 35 should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines 136, 137, and 138. The total retirement charges changes reported in column (c) line 35 will not balance to any line in schedule 410. Retirement is included in but does not totally comprise the expenses reported in schedule 410, lines 148, 149 and 150.

3. Report in column (d) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (d), line 35 should balance the net amount reported in schedule 410, column (f) lines 118 through 123, plus lines 130 through 135.

If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases (or property bases for nondepreciable property) to the sum of (1) the depreciation bases for all categories of depreciable leased property plus (2) the property bases for nondepreciable leased property. Use Schedule 350 of this report for obtaining the depreciation bases of the categories of leased property.

4. Report on line 34 all other lease rentals not apportioned to any category listed on lines 1-33.

5. Dollars in thousands.

6. Line 14, account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)
1	1	Engineering	\$ 262	\$ 68	\$
2	2	Land for transportation purposes	N/A	N/A	
3	3	Grading	144	240	
4	4	Other right-of-way expenditures	18	1	
5	5	Tunnels and subways	145		
6	6	Bridges, trestles and culverts	1 278	N/A	
7	7	Elevated structures		N/A	
8	8	Ties	N/A	197	
9	9	Rails	N/A	63	
10	10	Other track material	N/A	353	
11	11	Ballast	N/A	112	
12	12	Track laying and surfacing	N/A	333	
13	13	Fences, snowsheds and signs	90	N/A	
14	16	Station and office buildings	1 139	N/A	
15	17	Roadway buildings	330	N/A	
16	18	Water stations	76	N/A	
17	19	Fuel stations	241	N/A	
18	20	Shops and enginehouses	1 191	N/A	
19	22	Storage warehouses		N/A	
20	23	Wharves and docks		N/A	
21	24	Coal and ore wharves		N/A	
22	25	TOFC/COFC terminals	166	N/A	
23	26	Communications systems	774	N/A	
24	27	Signals and interlockers	2 966	N/A	
25	29	Power plants	41	N/A	
26	31	Power transmission systems	118	N/A	
27	35	Miscellaneous structures	53	N/A	
28	37	Roadway machines	2 725	N/A	
29	39	Public improvements; construction	284	8	
30	45	Power plant machines	111	N/A	
31	76	Interest during construction	N/A	128	N/A
32	77	Other expenditures; general	N/A	26	N/A
33	80	Other elements of investment	N/A		N/A
34	-	Other lease/rentals			281
35	-	Total	12 152	1 529	281

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger 1/	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	ADMINISTRATIVE SUPPORT OPERATIONS - Con:	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	38 121	1 193	2 900	1 918	44 132		44 132
520	Communication Systems Operation	2 216	105	814	306	3 441		3 441
521	Loss and Damage Claims Processing	9	(340)	21	(6)	(316)		(316)
522	Fringe Benefits	N/A	N/A	N/A	7 580	7 580		7 580
523	Casualties and Insurance	N/A	N/A	N/A	1 021	1 021		1 021
524	Joint Facility - Debit	N/A	N/A	265	N/A	265		265
525	Joint Facility - (Credit)	N/A	N/A	1	N/A	1		1
526	Other	82	16	283	2 049	2 430		2 430
527	Total Administrative Support Operations	42 661	1 269	4 470	13 537	61 937		61 937
528	Total Transportation	374 426	320 026	33 051	140 231	867 734		867 734
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	28 086	1 653	2 710	6 003	38 452		38 452
602	Accounting, Auditing and Finance	21 324	1 358	2 065	8 599	33 346		33 346
603	Management Services and Data Processing	9 314	548	899	1 990	12 751		12 751
604	Marketing	7 565	136	393	983	9 077		9 077
605	Sales	11 133	201	578	1 446	13 358		13 358
606	Industrial Development						N/A	
607	Personnel and Labor Relations	4 032	238	389	1 597	6 256		6 256
608	Legal and Secretarial	3 605	6	6 692	949	11 252		11 252
609	Public Relations and Advertising	104	178	2 377	303	2 962		2 962
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	31 776	31 776		31 776
612	Casualties and Insurance	N/A	N/A	N/A	244	244		244
613	Write-down of Uncollectible Accounts	N/A	N/A	N/A	(2 479)	(2 479)		(2 479)
614	Property Taxes	N/A	N/A	N/A	27 964	27 964		27 964
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	10 854	10 854		10 854
616	Joint Facility - Debit	N/A	N/A	537	N/A	537		537
617	Joint Facility - (Credit)	N/A	N/A	2	N/A	2		2
618	Other	3 376	315	542	3 275	7 508		7 508
619	Total General and Administrative	88 539	4 633	17 184	93 504	203 860		203 860
620	Total Carrier Operating Expenses	691 090	506 673	159 246	451 434	1 808 443		1 808 443
1/ Passenger information is not reported in accordance with exemption granted by the Bureau of Accounts, ICC, in letter dated October 25, 1976.								

413. RENT FOR LEASED ROADS AND EQUIPMENT

1. This schedule may be omitted if total rent is less than 10% of net income before extraordinary items. Otherwise, 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. 31-00-00.

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 10% or more of total rent for the year. (*Dollars in thousands*)

Line No.	Name of lessor or reversioner and description of property (a)	Total rent accrued during year (b)	Classification of Amount Column (b)		
			Interest on bonds (c)	Dividends on stocks (d)	Cash (e)
1	NOT REQUIRED	\$	\$	\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10	Total				

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

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight carrying equipment relating to the interchange of railroad equipment, privately owned equipment and equipment leased for less than 30 days.
3. The gross amounts receivable and payable for freight-train cars (line 19 columns (b) through (d) and, line 19 columns (e) through (g) respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for

"other equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "other equipment" is outlined in note 6 to Schedule 415.

4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper owned cars.

5. Report in columns (e), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

6. Dollars in thousands.

Line No.	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per Diem Basis			GROSS AMOUNTS PAYABLE Per Diem Basis		
		Private Line Cars (b)	Mileage (c)	Time (d)	Private Line Cars (e)	Mileage (f)	Time (g)
	CAR TYPES:	\$	\$	\$	\$	\$	\$
1	Box-Plain 40 Foot		436	553		504	315
2	Box-Plain 50 Foot and Longer		3 023	8 279	2 998	5 239	8 262
3	Box-Equipped		3 388	9 174		6 592	7 621
4	Gondola-Plain		1 809	1 898	22	2 556	2 672
5	Gondola-Equipped		169	461		285	604
6	Hopper-Covered		6 074	16 124	14 073	2 259	6 420
7	Hopper-Open Top-General Service		6 119	8 362	1	6 750	6 242
8	Hopper-Open Top-Special Service		63	51	23	148	66
9	Refrigerator-Mechanical			67	520	14 905	2 028
10	Refrigerator-Non-Mechanical		3 207	7 973	1 301	2 661	4 726
11	Flat TOFC/COFC		117	260	16 741	484	885
12	Flat Multi-Level		51	2 823	6 910	636	5 198
13	Flat-General Service		178	384	200	423	306
14	Flat-Other		729	2 483	3 357	741	1 808
15	Tank-Under 22,000 Gallons				14 624		
16	Tank-22,000 Gallons and Over				5 276		
17	All Other Freight Cars		6	302	447	390	852
18	Auto Racks			5 995			3 467
19	Total Freight Train Cars		25 369	65 189	66 493	44 573	51 472
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers						28
21	Other Trailers			765			6 534
22	Refrigerated Containers						
23	Other Containers						213
24	Total Trailers & Containers			765			6 775
25	Grand Total (Lines 19 & 24)		25 369	65 954	66 493	44 573	58 247

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

1. Report freight expenses only.
2. Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, supplies, fuels and lubricants, purchases services, and general).
3. Report in column (b) net repairs, the detail for the items listed in column (a) from the freight expenses reported in Schedule 410 in column (f) lines 202, 203, 216, 221, 222, 235, 302 through 307 and 320. When it is necessary to apportion car repair expenses, the apportionment shall be made on the most equitable basis available to the carriers. The following list provides a basis for apportioning freight car repair expenses to car types: a. AAR Car Repair Billing (CRB) Standards; b. A carrier conducted study to determine car repair expenses by car types; and c. Other available standards valid for the respondent carrier. *Do not report* in this schedule equipment damaged expenses from Schedule 410, lines 204, 223 and 308, or: the damages billed to others which is contained in but does not form the bulk of the expense reported in Schedule 410, lines 216, 235 and 320. Column (b) repair expenses should balance to Schedule 410 column (f) expenses as follows (note any imbalance will be attributable to the exclusion from Schedule 415 of damages billed to these as contained in Schedule 410, lines 216, 235 and 320): (1) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, (2) Freight Cars: line 24 plus line 39 compared to the sum of Schedule 410, lines 221, 222 plus 235, (3) The Sum of Highway Equipment (line 32), Floating Equipment (line 35), Passenger and Other Revenue Equipment (line 36), Computer and Data Processing Equipment (line 37), Machinery-Other Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307 plus 320. When using the line data referred to in this instruction it should be noted that lines 216, 235 and 320 of Schedule 410 are credit balances.
4. Depreciation expense for each class of equipment by car type shall be reported in columns (c) and (d). The annual charge for each equipment account reported in column (c) of Schedule 335 will equal the combined aggregate totals of line item charges comprising the corresponding equipment account as reported in columns (c) and (d). For improvements on leased property, Accounts 732 and 733, use a supplementary Schedule 415 and this reporting will relate to Schedules 340 and 342. Depreciation charges reported in columns (c) and (d) will balance to Schedule 410, column (f) as follows: (1) Locomotives: line 5 plus line 38 compared to Schedule 410, line 213; (2) Freight Cars: line 24 plus line 39 compared to Schedule 410, line 232; (3) The Sum of Highway Equipment (line 32); Floating Equipment (line 35); Passenger and Other Revenue Equipment (line 36); Computer and Data Processing Equipment (line 37); Machinery-Other Equipment (line 40); and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, line 317.
5. Depreciation adjustment for prior over and/or underdepreciation of each equipment type shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment shall equal the equipment amortization reported in column (e) of Schedule 335.
6. Retirement charges shall be made on the basis of the actual units retired from service during the reporting period where the service value has been determined, based on a ledger value of salvage and insurance recovered. Retirement charge reported in column (f) will not balance to Schedule 410 because they are included in, but do not totally comprise the "other" expenses in Schedule 410, lines 218, 237 and 322. Retirement charges for locomotives, line 5 plus 38 are in Schedule 410, line 218; retirement charges for freight cars, lines 24 plus 39 are in Schedule 410, line 237, retirement charges for all other equipment, lines 32, 35, 36, 37, 40 and 41 are in Schedule 410, line 322.
7. Lease/Rentals reported in column (g) should balance to column (f) of Schedule 410 as follows: (1) Locomotives: line 5 plus line 38 compared with Schedule 410, lines 207, 208, 211 and 212, (2) Freight Cars: line 24 plus line 39 compared with Schedule 410, lines 226 plus 227 (note that Schedule 410, lines 230 and 231 are reported in Schedule 414 and are *not* to be included in Schedule 415), (3) The Sum of Lease/Rentals for All Other Equipment, lines 32, 35, 36, 37, 40 and 41 will balance to Schedule 410, lines 311, 312, 315 and 316 except for the interchange rental on trailers on containers which is reported in Schedule 414. Therefore, both Schedules 414 and 415 should be used when balancing lease/rentals-other equipment to Schedule 410. Do not report in Schedule 415 the trailer-container rentals reported in Schedule 414.
8. Depreciation base by types of equipment shall be reported in columns (g), (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefor are included in the rent for equipment and accounts Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-22-00, 35-23-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment accounts Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00. Property used but not owned should also be included when the rent therefor is included in accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive. The grand total of each equipment account in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of column (f).
9. Accumulated depreciation for each class of equipment shall be reported in columns (h), (j) and (k). The grand total of each equipment reserve account in column (g), Schedule 335, shall equal the combined aggregate total accumulated depreciation for line items comprising the corresponding equipment accounts reported in column (h), (j) and (k).

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 66

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		
			Owned (c)	Capitalized lease (d)	Adjustment net during year (e)
LOCOMOTIVES:					
1	Diesel Locomotive - Yard	\$ 4 400	\$ 647	\$	\$
2	Diesel Locomotive - Road	75 889	44 916		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	80 289	45 563		
FREIGHT TRAIN CARS:					
6	Box-Plain 40 Foot	837	720		
7	Box-Plain 50 Foot and Longer	12 666	5 268		
8	Box-Equipped	5 410	4 195		
9	Gondola-Plain	3 158	1 829		
10	Gondola-Equipped	686	713		
11	Hopper-Covered	13 836	10 391		
12	Hopper-Open Top-General Service	3 165	8 094		
13	Hopper-Open Top-Special Service	656	561		
14	Refrigerator-Mechanical	1 172	4 894		
15	Refrigerator-Nonmechanical	13 180	4 180		
16	Flat TOFC/COFC	3 755	227		
17	Flat Multi-level	961	74		
18	Flat-General Service	1 373	630		
19	Flat-Other	2 984	1 458		
20	All Other Freight Cars	5 770	289		
21	Cabooses	5 328	621		
22	Auto Racks	181	2 737		
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	75 118	46 881		
OTHER EQUIPMENT-REVENUE FREIGHT					
HIGHWAY EQUIPMENT					
25	Refrigerated Trailers				
26	Other Trailers	674			
27	Refrigerated Containers				
28	Other Containers		2		
29	Bogies				
30	Chasis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT	674	2		
FLOATING EQUIPMENT-REVENUE SERVICE					
33	Marine Line-Haul				
34	Local Marine				
35	TOTAL FLOATING EQUIPMENT				
OTHER EQUIPMENT					
36	Passenger and Other Revenue Equipment (Freight Portion)	34			
37	Computer & Data Processing Equipment	1 211	2 158		
38	Machinery - Locomotives ¹	4 180	1 094		
39	Machinery - Freight Cars ²	904	236		
40	Machinery - Other Equipment ³	1 094			
41	Work & Other Non-revenue Equipment	13 793	1 903		
42	TOTAL OTHER EQUIPMENT	21 216	5 391		
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	177 297	97 837		

¹The data to be reported on line 38, in column (b) is the amount reported in Schedule 410, column (f), line 203 reduced by the allocable portion of line 216.²The data to be reported on line 39, in column (b) is the amount reported in Schedule 410, column (f), line 222 reduced by the allocable portions of line 235.³The data to be reported on line 40, in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306 reduced by the allocable portion of line 320.

SEE INSTRUCTIONS ON PAGE 65

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owred (h)	Capitalized lease (i)	Owred (j)	Capitalized lease (k)
\$ (14)		\$ 13 586		\$ 3 942	1
2		740 394		200 886	2
	(6 443)				3
(12)	(6 443)	753 980		204 828	4
					5
(12)		10 166		13 838	6
(2)	437	149 865		55 113	7
(5)		131 936		41 226	8
(44)		78 390		21 947	9
(21)		29 101		9 672	10
	729	342 031		83 595	11
(234)	145	218 015		35 043	12
		14 959		5 342	13
	(10 488)	135 685		70 800	14
		147 653		45 335	15
		7 159		1 821	16
		2 608		129	17
(38)		20 681		11 437	18
		56 878		14 388	19
	42	8 157		6 773	20
(2)		22 756		8 198	21
		51 067		11 026	22
(358)	(9 135)	1 427 107		435 683	23
					24
					25
	1 969				26
					27
		18		3	28
					29
					30
	1 969	18		3	31
					32
					33
					34
					35
					36
		16 257		4 027	37
		32 000		4 988	38
					39
					40
	(293)	64 439		31 174	41
	(293)	112 696		40 189	42
43 (370)	(13 902)	2 293 801		680 703	43

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

The depreciation to be reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for property account 44.

417. SPECIALIZED SERVICE SUBSCHEDULE - TRANSPORTATION

Instructions:

1. Report freight expenses only.
2. Report in lines 1, 2, 3, 4, and 10, the total of those natural expenses (salaries and wages; material, tools, supplies, fuels and lubricants; purchased services; and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers including storage expenses.

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

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

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

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

9. Dollars in Thousands.

Line No.	Items	TOFC/COFC Terminal	Floating Equipment	Coal Marine Terminal	Ore Marine Terminal	Other Marine Terminal	Motor Vehicle Load and Distribution	Protective Services Refrigerator Car	Other Special Services	Total Columns (b-i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Administration	\$ 225	\$	\$	\$	\$	\$	\$	\$	\$ 225
2	Pick up & delivery, marine line haul							N/A		
3	Loading and unloading and local marine	3 193						N/A		3 193
4	Protective services							3 965		3 965
5	Freight lost or damaged-solely related	631								631
6	Fringe benefits	456								456
7	Casualty and insurance	388								388
8	Joint facility - Debit	6								6
9	Joint facility - Credit									
10	Other	1 272								1 272
11	Total	6 171						3 965		10 136

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION

This schedule should be completed by carriers participating in the National Railroad Passenger Corporation (NRPC) agreement, as required by order of the Commission, January 30, 1973, No. 35344 (Sub-No. 3). Classify by accounts the amounts credited for remunerations for intercity passenger service performed by respondent on behalf of NRPC. All contra entries should be indicated in parenthesis. (Dollars in thousands.)

Line No.	Name of Account (a)	Amount (b)
	WAY AND STRUCTURES	\$
	Administration	
1	Track _____	
2	Bridge and Building _____	
3	Signal _____	
4	Communication _____	
5	Other _____	
	Repair and Maintenance	
6	Roadway - Running _____	41
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	2
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	30
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	90
13	Ties - Switching _____	
14	Rail - Running _____	173
15	Rail - Switching _____	
16	Other Track Material - Running _____	183
17	Other Track Material - Switching _____	
18	Ballast - Running _____	27
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	555
21	Track laying and surfacing - Switching _____	
22	Road Property Damaged - Running _____	
23	Road Property Damaged - Switching _____	
24	Road Property Damaged - Other _____	
25	Signals and Interlockers - Running _____	
26	Signals and Interlockers - Switching _____	
27	Communications systems _____	
28	Electric Power Systems _____	
29	Highway Grade Crossings - Running _____	26
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	15
32	Shop Buildings - Locomotives _____	
33	Shop Buildings - Other Equipment _____	

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	Repair and Maintenance—Continued	\$
101	Locomotive Servicing Facilities _____	
102	Miscellaneous Buildings and Structures _____	8
109	Roadway Machines _____	94
110	Small Tools and Supplies _____	63
111	Snow Removal _____	16
112	Fringe Benefits - Running _____	132
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	11
115	Casualties and Insurance - Running _____	
116	Casualties and Insurance - Switching _____	
117	Casualties and Insurance - Other _____	
118	Lease Rentals - Debit - Running _____	
119	Lease Rentals - Debit - Switching _____	
120	Lease Rentals - Debit - Other _____	
121	Lease Rentals - (Credit) - Running _____	
122	Lease Rentals - (Credit) - Switching _____	
123	Lease Rentals - (Credit) - Other _____	
124	Joint Facility Rent - Debit - Running _____	
125	Joint Facility Rent - Debit - Switching _____	
126	Joint Facility Rent - Debit - Other _____	
127	Joint Facility Rent - (Credit) - Running _____	
128	Joint Facility Rent - (Credit) - Switching _____	
129	Joint Facility Rent - (Credit) - Other _____	
130	Other Rents - Debit - Running _____	
131	Other Rents - Debit - Switching _____	
132	Other Rents - Debit - Other _____	
133	Other Rents - (Credit) - Running _____	
134	Other Rents - (Credit) - Switching _____	
135	Other Rents - (Credit) - Other _____	
136	Depreciation - Running _____	
137	Depreciation - Switching _____	
138	Depreciation - Other _____	
139	Joint Facility - Debit - Running _____	
140	Joint Facility - Debit - Switching _____	
141	Joint Facility - Debit - Other _____	
142	Joint Facility - (Credit) - Running _____	
143	Joint Facility - (Credit) - Switching _____	
144	Joint Facility - (Credit) - Other _____	
145	Dismantling Retired Road Property - Running _____	
146	Dismantling Retired Road Property - Switching _____	
147	Dismantling Retired Road Property - Other _____	
148	Other - Running _____	
149	Other - Switching _____	
150	Other - Other _____	
151	Total WAY AND STRUCTURES _____	1 466

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION - Continued

Line No.	Name of Account (a)	Amount (b)
	EQUIPMENT	\$
	Locomotives	
201	Administration _____	
202	Repair and Maintenance _____	121
203	Machinery Repair _____	
204	Equipment Damaged _____	
205	Fringe Benefits _____	25
206	Other Casualties and Insurance _____	
207	Lease Rentals - Debit _____	
208	Lease Rentals - (Credit) _____	
209	Joint Facility Rent - Debit _____	
210	Joint Facility Rent - (Credit) _____	
211	Other Rents - Debit _____	156
212	Other Rents - (Credit) _____	156
213	Depreciation _____	
214	Joint Facility - Debit _____	
215	Joint Facility - (Credit) _____	
216	Repairs Billed to Others - (Credit) _____	
217	Dismantling Retired Property _____	
218	Other _____	
219	Total Locomotives _____	302
	Other Equipment	
301	Administration _____	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment _____	124
305	Computers and Data Processing System _____	
306	Machinery _____	
307	Work and Other Non-Revenue Equipment _____	51
308	Equipment Damaged _____	
309	Fringe Benefits _____	32
310	Other Casualties and Insurance _____	
311	Lease Rentals - Debit _____	
312	Lease Rentals - (Credit) _____	
313	Joint Facility Rent - Debit _____	
314	Joint Facility Rent - (Credit) _____	
315	Other Rents - Debit _____	
316	Other Rents - (Credit) _____	
317	Depreciation _____	
318	Joint Facility - Debit _____	
319	Joint Facility - (Credit) _____	
320	Repairs Billed to Others - (Credit) _____	
321	Dismantling Retired Property _____	
322	Other _____	
323	Total Other Equipment _____	207
324	TOTAL EQUIPMENT _____	509

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	TRANSPORTATION	\$
	Train Operation	
401	Administration _____	
402	Engine Crews _____	2 748
403	Train Crews _____	2 703
404	Dispatching Trains _____	
405	Operating Signals and Interlockers _____	
406	Operating Drawbridges _____	
407	Highway Crossing Protection _____	
408	Train Inspection and Lubrication _____	
409	Locomotive Fuel _____	2 661
410	Electric Power Purchased or Produced for Motive Power _____	34
411	Servicing Locomotives _____	
412	Freight Lost or Damaged - Solely Related _____	15
413	Clearing Wrecks _____	1 176
414	Fringe Benefits _____	
415	Other Casualties and Insurance _____	
416	Joint Facility - Debit _____	
417	Joint Facility - (Credit) _____	
418	Other _____	570
419	Total Train Operations _____	9 907
	Yard Operations	
420	Administration _____	
421	Switch Crews _____	54
422	Controlling Operations _____	
423	Yard and Terminal Clerical _____	
424	Operating Switches, Signals, Retarders and Humps _____	
425	Locomotive Fuel _____	
426	Electric Power Purchased or Produced for Motive Power _____	
427	Servicing Locomotives _____	
428	Freight Lost or Damaged - Solely Related _____	
429	Clearing Wrecks _____	
430	Fringe Benefits _____	10
431	Other Casualties and Insurance _____	
432	Joint Facility - Debit _____	
433	Joint Facility - (Credit) _____	
434	Other _____	
435	Total Yard Operations _____	64

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION - Concluded

Line No.	Name of Account (a)	Amount (b)
	Train and Yard Operations Common	\$
501	Cleaning Car Interiors _____	
504	Freight Lost or Damaged - all other _____	
505	Fringe Benefits _____	
506	Total Train and Yard Operations Common _____	
	Administrative Support Operations	
518	Administration _____	33
519	Employees Performing Clerical and Accounting Functions _____	279
520	Communication Systems Operation _____	
521	Loss and Damage Claims Processing _____	
522	Fringe Benefits _____	5
523	Casualties and Insurance _____	
524	Joint Facility - Debit _____	
525	Joint Facility - (Credit) _____	
526	Other _____	
527	Total Administrative Support Operations _____	317
528	TOTAL TRANSPORTATION _____	10 288
	GENERAL AND ADMINISTRATIVE	\$
601	Officers - General Administration _____	133
602	Accounting, Auditing and Finance _____	65
603	Management Services and Data Processing _____	
604	Marketing _____	
605	Sales _____	
607	Personnel and Labor Relations _____	
608	Legal and Secretarial _____	
609	Public Relations and Advertising _____	
610	Research and Development _____	
611	Fringe Benefits _____	12
612	Casualties and Insurance _____	
613	Writedown of Uncollectible Accounts _____	
614	Property Taxes _____	
615	Other Taxes Except on Corporate Income or Payrolls _____	
616	Joint Facility - Debit _____	
617	Joint Facility - (Credit) _____	
618	Other _____	
619	TOTAL GENERAL AND ADMINISTRATIVE _____	210
650	TOTAL REMUNERATIONS _____	12 473

430. MISCELLANEOUS RENT INCOME

1. This may be omitted if the total represents less than 10% of net income.
2. 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

*See text of Account 510, "Miscellaneous rent income".

be confused with rents of buildings and other property in Account 110, which is for rent revenue from operated property in road and equipment the cost of operation of which cannot be separately stated.

3. Show amount of rent from three properties producing largest income, and any other property producing income exceeding 10% of net income.

4. Dollars in thousands.

Line No.	Description of Property		Name of lessee (c)	Amount of Rent (d)
	Name (a)	Location (b)		
1	NOT REQUIRED			\$
2				
3				
4				
5				
6				
7				
8				
9				
10			Total	

440. MISCELLANEOUS RENTS (EXPENSE)

This schedule may be omitted if total miscellaneous rents is less than 10% of net income before extraordinary items.

Show the three largest items regardless of the dollar amount and all other items amounting to 10% or more of net income.

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. See Account 543.

(Dollars in thousands)

Line No.	Description of Property		Name of lessor (c)	Amount charged to Income (d)
	Name (a)	Location (b)		
1	NOT REQUIRED			\$
2				
3				
4				
5				
6				
7				
8				
9				
10			Total	

445. 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	NOT REQUIRED			\$	\$
2					
3					
4					
5					
6					
7					
8					
9					
10			Total		

450. 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 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

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

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.	447 969	133 085		581 054
2	Accelerated amortization of facilities Sec. 168, I.R.C.	25 956	(719)		25 237
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	82 082	(4 387)		77 695
4	Amortization of rights of way, Sec. 185 I.R.C.	2 036	1 775		3 811
5	Other (Specify) <u>Insurance casualty</u>				
6	<u>and other reserves</u>	(37 374)	2 520		(34 854)
7	<u>Amtrak</u>	(6 099)	403		(5 696)
8	<u>Incentive per diem funds</u>	4 162	(3 058)		1 104
8a	<u>Profit from Company bonds reacquired</u>	2 484	730		3 214
8b	<u>Other depreciation differentials</u>	(3 662)			(3 662)
8c	<u>Excess of pension contribution over</u> <u>cost charged to expense</u>	22 269	(15 057)		7 212
8d	<u>Capitalized labor costs</u>	1 609			1 609
8e	<u>Executive incentive plan accruals</u>	(594)	(89)		(683)
8f	<u>Excess of gain deferred over book</u> <u>loss - Teton Dam disaster</u>	1 558			1 558
8g	<u>Amortization of right of way -</u> <u>accrual of 1975 tax decrease</u>	(1 178)			(1 178)
8h	<u>Component inventory material system</u> <u>adjustment for book purposes</u>	11 694	2 084		13 778
8i	<u>Interest paid on settlement 1943-</u> <u>1945</u>	6 663			6 663
8j	<u>Structured settlements</u>	4 257	5 333		9 590
8k	<u>Capitalized interest</u>	2 236	927		3 163
8l	<u>Relay rail adjustment</u>	16	(4 947)		(4 931)
8m	<u>Other</u>	1	190		191
9	<u>Investment tax credit*</u>				
10	TOTALS	566 085	118 790		684 875

*Footnotes:

11. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 33 030
12. If deferral method for investment tax credit was elected:
- (1) Indicate amount of credit utilized as a reduction of tax liability for current year \$ _____
 - (2) Deduct amount of current year's credit applied to reduction of tax liability but deferred for accounting purposes \$ _____
 - (3) Balance of current year's credit used to reduce current year's tax accrual \$ _____
 - (4) Add amount of prior year's deferred credits being amortized to reduce current year's tax accrual \$ _____
 - (5) Total decrease in current year's tax accrual resulting from use of investment tax credits \$ _____

451 ANALYSIS OF FEDERAL INCOME TAXES - Concluded

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.

2. Dollars in thousands.

A. Other than U.S. Government Taxes

Line No.	State (a)	Amount (b)	State (a)	Amount (b)	Line No.
1	Alabama <u>NOT REQUIRED</u>	\$	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		Total-Other than U.S. Government Taxes		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	(41 421)	57
26	Montana		Excess profits		58
27	Nebraska		Total-Income taxes	(41 421)	59
28	Nevada		Old-age retirement*	104 378	60
29	New Hampshire		Unemployment insurance	10 634	61
30	New Jersey		All other United States Taxes	51	62
31	New Mexico		Total-U.S. Government Taxes	73 642	63
32	New York		Grand Total-Railway Tax Accruals		
33	North Carolina			113 263	64
34	North Dakota				
35	Ohio				
36	Oklahoma		*Includes taxes for hospital insurance (Medicare) and supplemental annuities as follows:		
37	Oregon				
38	Pennsylvania		Hospital insurance	\$ 7 482	65
39	Rhode Island		Supplemental annuities	8 668	66
40	South Carolina				

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

Give a brief description for all items, regardless of amount, included during the year in accounts 555. "Unusual or infrequent items"; 560. "Income or loss from operations of discontinued segments"; 562. "Gain or loss on disposal of discontinued segments"; 570. "Extraordinary items"; 590. "Income taxes on extraordinary items"; 592. "Cumulative effect of changes in accounting principles"; 603. "Appropriations released"; 606. "Other credits to retained earnings"; 616. "Other debits to retained earnings"; 620. "Appropriations for sinking and other funds"; 621.

"Appropriations for other purposes". If appropriations released reflect appropriations provided during the year, each account should not be reported.

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

(Dollars in thousands)

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)
1	603	APPROPRIATIONS RELEASED:	\$	\$
2		Incentive per diem funds to rebuild freight cars		4 005
3				
4	620	APPROPRIATIONS FOR SINKING AND OTHER RESERVES:		
5		Cash collections	659	
6				
7				
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11				
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

NOTES AND REMARKS

500. CONTINGENT ASSETS AND LIABILITIES

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

Disclose all items amounting to \$100,000, or more. If an actual monetary amount is not known and an estimate of the amount of any item involved is not feasible, disclosure should be made describing the contingency and explaining why an estimate is not determinable.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation,

assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property.

2. Information concerning the guaranties and suretyships are to be shown in other schedules provided for those items and not in this schedule.

3. In column (a) give a description of each item of contingent assets and liabilities under an inserted caption "CONTINGENT ASSETS" or "CONTINGENT LIABILITIES," as appropriate, and in column (b) show the amount of each item.

(Dollars in thousands)

Line No.	Item (a)	Amount (b)
1	"CONTINGENT LIABILITIES"	\$
2	In November 1980, Southern Pacific Transportation and St. Louis	
3	Southwestern Railway Companies brought suit against Union Pacific	
4	Corporation, Respondent and their proposed merger partners, Missouri	
5	Pacific Corporation and The Western Pacific Railroad Company. Plain-	
6	tiffs seek injunctive relief which, if granted, would have the effect	
7	of blocking the proposed mergers. Plaintiffs claim that the proposed	
8	Western Pacific merger is inconsistent with provisions of the Pacific	
9	Railroad Acts which authorized the construction of the first trans-	
10	continental railroad. Plaintiffs also claim that Union Pacific	
11	Corporation, Respondent and the other defendants have engaged in	
12	practices which violate the antitrust laws. Union Pacific Corporation	
13	and Respondent believe that the Interstate Commerce Commission has	
14	exclusive jurisdiction of these matters. In March 1981, the U.S.	
15	District Court for the Central District of California granted Union	
16	Pacific Corporation's and Respondent's motion to stay the suit pending	
17	the Interstate Commerce Commission's decision in the merger proceed-	
18	ings. In August 1981, the Court denied a motion by Plaintiffs to lift	Not
19	the stay.	Determinable
20		
21		
22		
23		
24		
25		
26		
27		
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47		

501. GUARANTIES AND SURETYSHIPS

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

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)
1	AT&SFry., BN Inc.,	Finance Docket No. 27855-Kansas	\$	
2	C&NWT Co., CMStP&PRR,	City Terminal Railway Company		
3	ICGRR, KCS Ry.	10-1/4% Guaranteed Senior Notes		
4	M-K-TRR, MPRR,	due 12/15/84 (\$8,250) obligated		
5	N&WRV., & UPRR	for pro-rata amount, not to exceed		
6		25% of principal and interest.	2 063	Sole
7				
8	Union Pacific R.R.Co.	Union Pacific Fruit Express Co.		
9		Conditional Sale Agreement		
10		maturing annually to 1985, obli-		
11		gated for payment of principal		
12		and interest.	801	Sole
13				
14	Union Pacific R.R.Co.	Trailer Train Company equipment		
15	& other Proprietary	obligations maturing in 1982,		
16	Companies	Proprietary Companies obligated		
17		to advance amounts as necessary		
18		to pay principal and interest.	1 217	Joint
19				
20	Union Pacific R.R.Co.	Rail Box Company equipment obliga-		
21		tions for the purchase of 560		
22		boxcars and the lease of 440		
23		boxcars. Guaranty of the payment		
24		of principal amount of conditional		
25		sale indebtedness in equal annual		
26		installments to 1991 in amount of		
27		\$7,268 and semi-annual interest		
28		payments thereon, and guaranty of		
29		lease rentals payable semi-		
30		annually to 1991 in amount of		
31		\$9,251.	16 519	Sole
32				
33				
34				
35				
36				
37				
38				

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

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

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

502. COMPENSATING BALANCES AND SHORT-TERM BORROWING ARRANGEMENTS

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

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

NONE

510. DEBTHOLDINGS

Give particulars of the various issues of securities of the respondent and disclose the name and address of the creditor, the character (nature) of the debt, nature of the security, if any, the date of origin, the date of maturity, the total amount of the debt, the rate of interest, and the total amount of interest to be paid. Include a copy of any and all restrictive covenants attached to the indebtedness. Where such indebtedness is widely held, such as bonds and debentures, provide the name of the trustee in place of the creditor.

Accounts to be considered in completing this schedule are:

- 765, Funded Debt Unmatured
- 766, Equipment Obligations
- 767, Receivers' and Trustees' Securities
- 768, Debt in Default
- 769, Accounts Payable; Affiliated Companies

In column (a) show the symbol and name, and account number of each bond or other obligation according to the following designations in the numerical order given, and give a total for each such numerical alphabetical and each numerical group and for each account:

(1) MORTGAGE BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(2) COLLATERAL TRUST BONDS:

- (a) With fixed interest.
- (b) With contingent interest.

(3) UNSECURED BONDS (Debentures):

- (a) With fixed interest.
- (b) With contingent interest.

(4) EQUIPMENT OBLIGATIONS:

- (a) Equipment securities (Corporation).
- (b) Equipment securities (Receivers' and Trustee').
- (c) Conditional or deferred payment contracts.

(5) MISCELLANEOUS OBLIGATIONS**(6) RECEIVERS' AND TRUSTEE' SECURITIES (Other than equipment obligations).****(7) SHORT-TERM NOTES IN DEFAULT.**

Indicate in the description or by footnote the property pledge for each issue, stating assets covered by first lien and by junior lien.

If an issue is a serial issue, state amounts due annually. If amounts are not due regularly, give full particulars.

If an issue is an income bond, the interest rate shown should be the maximum rate specified by the indenture. State in the description or by footnote the amount of interest that is contingent, the percent paid for the current year, and the aggregate percent of contingent interest unpaid at the beginning and end of the year.

If any issue is in default, indicate the date of the first default, payments of interest made during the current year, and total amount of interest in default at beginning and end of the year.

If any issue contains a conversion feature, call feature, or is subject to a sinking fund provision prior to maturity, describe particulars in footnotes. Dollars in thousands.

Notes referring to Schedule 510:

- 1/ 3 261 miles of road subject to first lien on refunding mortgage.
- 2/ Issue of Refunding Mortgage bonds is subject to an annual sinking fund provision of \$430 and Company has the option to redeem outstanding amount in whole or part at any time.
- 3/ Subject to an annual sinking fund provision of \$1 500 commencing September 1, 1980 through September 1, 1989.
- 4/ \$3 000 annual sinking fund provision commencing May 1, 1977.
- 5/ Subject to annual sinking fund provisions of \$4 000 commencing March 1, 1982 through March 1, 1986 inclusive and \$5 000 commencing March 1, 1987 through March 1, 1990 inclusive.
- 6/

3/1/77, \$ 4 000 @ 8.15%	
3/1/78, \$ 4 000 @ 8.40%	
3/1/79, \$ 4 000 @ 8.55%	
3/1/80, \$ 4 000 @ 8.65%	
3/1/81, \$ 4 000 @ 8.75%	
3/1/90, \$40 000 @ 9.00%	
- 7/

1/1/78, \$ 4 000 @ 5.25%	1/1/86, \$ 4 000 @ 7.40%
1/1/79, \$ 4 000 @ 5.90%	1/1/87, \$ 4 000 @ 7.50%
1/1/80, \$ 4 000 @ 6.55%	1/1/88, \$ 4 000 @ 7.50%
1/1/81, \$ 4 000 @ 6.65%	1/1/89, \$ 4 000 @ 7.60%
1/1/82, \$ 4 000 @ 6.90%	1/1/90, \$ 4 000 @ 7.60%
1/1/83, \$ 4 000 @ 7.10%	1/1/91, \$ 4 000 @ 7.70%
1/1/84, \$ 4 000 @ 7.30%	1/1/92, \$ 4 000 @ 7.70%
1/1/85, \$ 4 000 @ 7.35%	
- 8/ \$4 500 sinking fund provision annually.
- 9/ \$2 500 sinking fund provision annually.

510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
1.	Accounts 765 & 764:				
2.	(1) MORTGAGE BONDS:				
3.	(a) With fixed int.				
4.	UPRR-Ref. Mtge.				
5.	Series C 1/	Chase Man.Bk.(NA)	81 602	2/	43 279
6.					
7.	Accounts 766 & 764:				
8.	(A) EQUIPMENT OBLIGATIONS:				
9.	(a) Equipment Securities				
10.	(Corporation):				
11.	UPRR-Serial Equip.				
12.	Trust Certificates				
13.	(1st Installment)	Chase Man.Bk.(NA)	10 200	680	
14.	(2nd Installment)	Chase Man.Bk.(NA)	10 200	680	
15.	Trust #1	Chase Man.Bk.(NA)	9 750	650	1 950
16.	Trust #1	Chase Man.Bk.(NA)	9 900	660	2 640
17.	Trust #2	Mor.Guar.Tr.Co.NY	9 900	660	2 640
18.	Trust #3	Citibank, N.A.	12 000	800	3 200
19.	Trust #1	Citibank, N.A.	14 400	960	4 800
20.	Trust #2	Mor.Guar.Tr.Co.NY	14 400	960	4 800
21.	Trust #3	Chase Man.Bk.(NA)	14 400	960	4 800
22.	Trust #4	Citibank, N.A.	14 400	960	4 800
23.	Trust #1	Chemical Bank	13 800	920	5 510
24.	Trust #2	Mor.Guar.Tr.Co.NY	14 400	960	5 760
25.	Trust #3	Chase Man.Bk.(NA)	8 700	580	3 480
26.	Trust #1	Citibank, N.A.	15 000	1 000	7 000
27.	Trust #2	Chemical Bank	15 000	1 000	7 000
28.	Trust #3	Mor.Guar.Tr.Co.NY	15 000	3/ 1 500	10 500
29.	Trust #4	Citibank, N.A.	15 000	1 000	7 000
30.	Trust #5	Mor.Guar.Tr.Co.NY	15 000	4/	
31.	Trust #6	Mor.Guar.Tr.Co.NY	15 000	1 000	7 000
32.	Trust #1	Chase Man.Bk.(NA)	15 000	1 000	7 000
33.	Trust #2	Chemical Bank	15 000	1 000	8 000
34.	Trust #3	Citibank, N.A.	60 000	5/	30 125
35.	Trust #4	Mor.Guar.Tr.Co.NY	15 000	1 000	8 000
36.	Trust #1	Chase Man.Bk.(NA)	19 500	1 300	11 700
37.	Trust #2	Chemical Bank	19 500	1 300	11 700
38.	Trust #3	Citibank, N.A.	14 400	960	8 640
39.	Trust #4	Mor.Guar.Tr.Co.NY	13 275	885	7 965
40.	Trust #5	Chase Man.Bk.(NA)	19 500	1 300	11 700
41.	Trust #1	Chemical Bank	16 500	1 100	9 900
42.	Trust #2	Mor.Guar.Tr.Co.NY	60 000	4 000	40 000
43.	Trust #3	Citibank, N.A.	16 500	1 100	11 000
44.	Trust #1	Mor.Guar.Tr.Co.NY	24 000	1 600	16 000
45.	Trust #2	Chase Man.Bk.(NA)	24 000	1 600	16 000
46.	Trust #3	Chemical Bank	19 500	1 300	14 300
47.	Trust #4	Citibank, N.A.	19 500	1 300	14 300
48.	Trust #5	Mor.Guar.Tr.Co.NY	12 000	800	8 800
49.	Trust #4	Mor.Guar.Tr.Co.NY	20 300	1 450	17 400
50.					

510. DEBTHOLDINGS—Continued

Line No.	Description of obligation	Name and address of creditor or trustee	Original amount	Portion due	
				Within one year	After one year
(a)	(b)	(c)	(d)	(e)	
51.	Trust #5	Chase Man.Bk.(NA)	23 800	1 700	20 400
52.	Trust #1	Chemical Bank	23 800	1 700	20 400
53.	Trust #3	Mor.Guar.Tr.Co.NY	24 000	1 600	20 800
54.	Trust #1	Chase Man.Bk.(NA)	25 500	1 700	22 100
55.	Trust #2	Chemical Bank	25 500	1 700	22 100
56.					
57.	UPRR Sinking Fund				
58.	Trust Certificates				
59.	Series A	Mor.Guar.Tr.Co.NY	50 000	8/	17 984
60.	Series C	Chemical Bank	28 000	9/	11 456
61.	Total (a)		850 525	47 325	470 650
62.					
63.	(c) Conditional or Deferred				
64.	Payment Contracts:				
65.	UP Egmt.Pur.Agmts.	Citibank, N.A.	19 872		
66.	UP Egmt.Pur.Agmts.	Citibank, N.A.	11 906	1 191	595
67.	Total (c)		31 778	1 191	595
68.					
69.	Total Accounts 766 & 764		882 303	48 516	471 245
70.					
71.					
72.					
73.					
74.					
75.					
76.					
77.					
78.					
79.					
80.					
81.					
82.					
83.					
84.					
85.					
86.					
87.					
88.					
89.					
90.					
91.					
92.					
93.					
94.					
95.					
96.					
97.					
98.					
99.					
100.			963 905	48 516	514 524

510. DEBTHOLDINGS—Continued
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1.	See footnotes on Page 86
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

b. With respect to each holder of more than five percent of each issue reported, provide the name, address, and type of holder—bank, broker, holding company, individual or other specified category.

Line No.	Name and address of holder	Type of holder
1.	NONE	
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

c. Other Notes and Comments

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

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

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

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

In classifying the line between main and branch (column (c)), use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

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

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

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

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

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

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

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

Line No.	Name of owner(s)	Joint or common title holder(s)	Total mileage operated
1	NOT APPLICABLE		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No	Class	Proportion owned or leased by respondent	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, crossovers, turnouts			
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	2 022	1 065	74	602	241	764	4 768
2										
3	2	100%	M	2 544	201		725	354	614	4 438
4										
5	1	50%	M				5	1	14	20
6	1	33-1/3%	M						1	1
7	Total Class 1 (Joint)						5	1	15	21
8										
9	2	50%	M				4	5	35	44
10										
11		33-1/3%	M						13	13
12		25%	M				13	4	44	61
13		23%	M	1	1				4	6
14		12-1/2%	M						3	3
15	Total Class 2 (Joint)			1	1		17	9	99	127
16										
17	Total Class 1 and Class 2			4 567	1 267	74	1 349	605	1 492	9 354
18										
19	1	100%	B	1 369	6		87	81	54	1 597
20										
21	2	100%	B	2 515	1		249	269	124	3 158
22										
23	1	50%	B	1			1	2		4
24	1	33-1/3%	B				1	1		2
25	Total Class 1 (Joint)			1			2	3		6
26										
27	2	50%	B	12			4	42	13	71
28	2	33-1/3%	B					1	1	2
29	Total Class 2 (Joint)			12			4	43	14	73
30										
31	Total Class 1 and Class 2			3 897	7		342	396	192	4 834
32										
33	Total Class 1 and Class 2			8 464	1 274	74	1 691	1 001	1 684	14 188
34										
35	3B	100%	B					1		1
36	3B	100%	M					36		36
37	Total Class 3B M-B							37		37
38										
39	4B	100%	M						1	1
40	4B	100%	B	1			2			3
41	Total Class 4B M-B			1			2		1	4
42										
43	5	0%	M	281	253	2	60	26	117	739
44										
45	5	0%	B	350	2		55	62	131	600
46										
47	Total Class 5 M-B			631	255	2	115	88	248	1 339
48										
49	Total Main Line			4 848	1 520	76	1 409	667	1 610	10 130
50	Total Branch Lines			4 248	3		399	459	323	5 438
51	Grand Total			9 096	1 529	76	1 808	1 126	1 933	15 568
52										
53	Miles of road or track electrified included in preceding grand total			XXX	NONE					
54										
55										
56										
57										
58										

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

If any of the tracks returned in this schedule 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 this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turn-outs			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		U.P.R.R.	B	1				2	2/	3
2			M	1/ 3	1/ 1		2/ 4	2/ 13		21
3			M	5					3/	5
4			M	51			4	3	11	4/ 69
5	1-AJ OW									
6	BN		M					1	5/	1
7										
8										
9										
10										
11										
12										
13										
14										
15		Total	XXX	60	1		8	3	27	99

1/ Leased to Ogden Union Railway & Depot Co., and operated by the Union Pacific Railroad Co. under trackage rights by Ogden Union Railway & Depot Co.

2/ Leased to Ogden Union Railway & Depot Co.

3/ Leased to Southern Pacific Transportation Company.

4/ Leased to Burlington Northern, Inc., which grants the UPRR Co. trackage rights over seven miles of 1st main track, one mile of passing tracks, crossovers and turnouts, and 11 miles of way and yard switching tracks.

5/ Leased to the Burlington Northern, Inc.

702. MILES OF ROAD AT CLOSE OF YEAR—BY STATES AND TERRITORIES (SINGLE TRACK)
(For other than switching and terminal companies)

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (e), or (f), as may be

appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (f) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (f) and (j).

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

Line No.	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)
		LINE OWNED		Line of proprietary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)	
		Main line (b)	Branch lines (c)								
1	Iowa	2	-					2			
2	Nebraska	570	720				3	1 293			
3	Wyoming	556	204					760			
4	Idaho	655	1 081				186	1 922			
5	Oregon	448	432				137	1 017			
6	Washington	189	567				175	931			
7	Missouri	1	-				1	2			
8	Kansas	544	442				9	995			
9	Colorado	491	99			1	1	592			
10	Montana	125	9				7	141	51		
11	Utah	584	214				6	804	8	1	
12	Nevada	213	81					294			
13	California	188	42				113	343			
14											
15											
16	Total Mileage (single track)	4 566	3 891			1	638	9 096	59	1	

705. CHANGES DURING THE YEAR

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

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

(Class 1) Line owned by respondent.

(Class 2) Line owned by proprietary companies.

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

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

(Class 5) Line operated under trackage rights.

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

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

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

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

INCREASES IN MILEAGE

Line No.	Class	Main (M) or branch (B) line	Running Tracks, Passing Tracks, Cross-Overs, Etc.				Miles of way switching tracks	Miles of yard switching tracks	Total	Remarks <u>1</u> / (j)
			Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs and turn-outs (f)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	M			19		15	6	40	
2	1	B					2		2	
3	2	M	27	15			22	4	68	
4	2J	M						4	4	
5	2	B	65	1			6	6	78	
6	3B	M					36		36	
7										
8										
9										
10										
11										
12										
13	Total Increase		92	16	19		81	20	228	

DECREASES IN MILEAGE

14	1	B	8						8	C, D, H, J
15	2	M				1			1	
16	2	B	161						161	A, F, E, B, I
17	2	B				2			2	
18	2J	M	27			9	17		53	
19	2J	B	46	1		4	1	5	57	G
20	5	M						3	3	
21	5	B	20			1		1	22	
22										
23										
24										
25	Total Decrease		262	1		17	18	9	307	

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

Owned by respondent:

Miles of road constructed None Miles of road abandoned 8

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned 162

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

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

NOTES AND REMARKS

Notes Referring to Schedule 705, Page 94:

- (A) Abandoned under ICC Finance Docket No. AB-36 (Sub No. 11F) taken out of service September 22, 1980. (6 miles)
- (B) Abandoned under ICC Finance Docket No. AB-37 (Sub No. 9F) taken out of service February 5, 1980. (23 miles)
- (C) Abandoned under ICC Finance Docket No. AB-33 (Sub No. 12) taken out of service September 1, 1977. (1 mile)
- (D) Abandoned under ICC Finance Docket No. AB-33 (Sub No. 18F) taken out of service January 5, 1981. (5 miles)
- (E) Abandoned under ICC Finance Docket No. AB-37 (Sub No. 8F) taken out of service September 7, 1979. (37 miles)
- (F) Abandoned under ICC Finance Docket No. AB-36 (Sub No. 6F) taken out of service December 18, 1978. (94 miles)
- (G) Abandoned under ICC Finance Docket No. AB-7 (Sub No. 30) and AB-37 (Sub No. 5) taken out of service February 23, 1979. (57 miles)
- (H) Abandoned under ICC Finance Docket No. AB-33 (Sub No. 15) taken out of service January 23, 1978. (1 mile)
- (I) Abandoned under ICC Finance Docket No. AB-37 (Sub No. 10F) taken out of service December 30, 1980. (1 mile)
- (J) Abandoned under ICC Finance Docket No. AB-33 (Sub No. 17F) taken out of service June 23, 1980. (1 mile)

INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

3. Units leased to others for a period of one year or more are reportable in column (f); 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 13 under "Auxiliary units".

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

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

710. INVENTORY OF EQUIPMENT

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

Line No.	Type or design of units	Units in service of respondent at beginning of year	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification	Units at Close of Year				
			Units installed					Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Locomotive Units										(H.P.)	
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	1 563				21	37	1 547		1 547	4 576 000	5
6	Diesel-Multiple purpose _____ B units	36					8	28		28	63 000	
7	Diesel-Switching _____ A units	92			17	1	25	85		85	97 600	1
8	Diesel-Switching _____ B units	6					3	3		3	3 600	
9	Total (lines 1 to 8)	1 697			17	22	73	1 663		1 663	4 740 200	6
10	Electric-Locomotives _____											
11	Other self powered units _____ Steam	1				1		2		2	7 500	
12	Total (lines 9, 10 and 11)	1 698			17	23	73	1 665		1 665	4 747 700	6
13	Auxiliary units _____	8					1	7		7	XXXX	
14	Total Locomotive Units (lines 12 and 13)	1 706			17	23	74	1 672		1 672	XXXX	6

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	Before Jan. 1, 1960	Between Jan. 1, 1960, and Dec. 31, 1964	Between Jan. 1, 1965, and Dec. 31, 1969	Between Jan. 1, 1970, and Dec. 31, 1974	Between Jan. 1, 1975 and Dec. 31, 1979	During Calendar Year					TOTAL
							1980	1981	1982	1983	1984	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15	Diesel _____	171	169	207	375	511	230					1 663
16	Electric _____											2
17	Other self-powered units _____ Steam	2										1 665
18	Total (lines 15 to 17)	173	169	207	375	511	230					7
19	Auxiliary units _____	7										
20	Total Locomotive Units (lines 18 and 19)	180	169	207	375	511	230					1 672

Mr. Allen Buss called to inform the ^{45/4/82} HCB that this is a replacement of equipment. Will forward a letter.

RC-139300

UNION PACIFIC

1981

3/3

710. INVENTORY OF EQUIPMENT--Continued

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year	Changes During the Year					Units at Close of Year				
			Units Installed				Units retired from service of respondent whether owned or leased, including re-classification	Owned and used	Leased from others	Total in service of respondent (col. (h) & (i))	Aggregate capacity of units reported in col. (j) (see ins. 7)	Leased to others
			New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including re-classification and second hand units purchased or leased from others						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	PASSENGER-TRAIN CARS											
	<i>Non-Self-Propelled</i>											
21	Coaches [PA, PB, PBO]											
22	Combined cars											
	[All class C, except CSB]											
23	Parlor cars [PBC, PC, PL, PO]											
24	Sleeping cars [PS, PT, PAS, PDS]											
25	Dining, grill and tavern cars											
26	[All class D, PD]										XXXX	
27	Non-passenger carrying cars											
	[All class B, CSB, M, PSA, IA]	4						4		4	XXXX	
28	Total (lines 21 to 27)	4						4		4		
	<i>Self-Propelled Rail Motorcars</i>											
29	Electric passenger cars											
	[EP, ET]											
30	Electric combined cars [EC]											
31	Internal combustion rail motorcars											
	[ED, EG]											
32	Other self-propelled cars											
	Specify types:											
33	Total (lines 29 to 32)											
34	Total (lines 28 and 33)	4						4		4		
	COMPANY SERVICE CARS											
35	Business cars [PV]	14						14		14	XXXX	
36	Boarding outfit cars [MWX]	822				7	63	766		766	XXXX	
37	Derrick and snow removal cars											
	[MWU, MWV, MWW, MWK]	29				2	2	29		29	XXXX	
38	Dump and ballast cars [MWB, MWD]	908			284		167	1 025		1 025	XXXX	
39	Other maintenance and service equipment cars	2 874	2		192		318	2 750		2 750	XXXX	
40	Total (lines 35 to 39)	4 647	2		476	9	550	4 584		4 584	XXXX	

710. INVENTORY OF EQUIPMENT—Continued

Instructions for reporting freight-train car data:

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

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

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

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Time-mileage cars	All others	Units Installed			
				New units purchased or built	New or rebuilt units leased from others	Rebuilt units acquired and rebuilt units rewritten into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FREIGHT TRAIN CARS							
41	Plain Box Cars - 40' (B100-129)	1 707					
42	Plain Box Cars - 50' (B200-229; B300-329)	8 494					
43	Equipped Box Cars (All Code A)	6 368					1
44	Plain Gondola Cars (G092-392; G401-492)	5 682					1
45	Equipped Gondola Cars (All Codes C and E)	1 785					3
46	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	16 611		730			1
47	Open Top Hopper Cars - General Service (All Code H)	9 093		400			1
48	Open Top Hopper Cars - Special Service (All Codes J and K)	851		10			
49	Refrigerator Cars - Non-mechanical (R100, 101, 102, 103, 105, 106, 107, 108, 109, 113, 114, 115, 116, R200, 201, 202, 203, 205, 206, 207, 208, 209, 213, 214, 215, 216)	6 140					
50	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)	374					17
51	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)	533					
52	Flat Cars - Multi-level (All Code V)	47					
53	Flat Cars - General Service (F101-109; F201-209)	1 524					5
54	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	2 385					15
55	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)	222					1
56	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
57	All Other Freight Cars (F191-199; 291; 391; L006-048; L070, L080, L090 - All "L" with second numeric 6; L161-L764; T-770; All Class S)	521					
58	Total (lines 41 to 57)	62 337		1 140			45
59	Caboose (All N)	XXXX	814			35	
60	Total (lines 58, 59)	62 337	814	1 140		35	45

710. INVENTORY OF EQUIPMENT—Continued

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

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS							Line No.
Changes during year (Concluded)	Units At Close of Year						
Units retired from service of respondent whether owned or leased including re-classification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Time-mileage cars	All other			
(h)	(i)	(j)	(k)	(l)	(m)	(n)	
803	904		904		54 373		41
854	7 640		7 640		575 818		42
433	5 645	291	5 936		431 092	21	43
631	5 052		5 052		415 394		44
69	1 719		1 719		146 883	197	45
289	16 595	458	17 053		1 644 818		46
968	8 515	11	8 526		907 624	100	47
4	857		857		74 902		48
82	6 058		6 058		436 781		49
18		373	373		24 245	4 583	50
247	286		286		24 801		51
	47		47		1 716	1	52
92	1 437		1 437		105 646		53
90	2 310		2 310		195 986	64	54
27	196		196		14 652		55
							56
37	484		484		21 685		57
4 644	57 745	1 133	58 878		5 076 416	4 966	58
49	800		XXXX	800	XXXXXXXXXX		59
4 693	58 545	1 133	58 878	800	5 076 416	4 966	60

710. INVENTORY OF EQUIPMENT—Concluded

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

Line No.	Class of equipment and car designations	Units in service of respondent at beginning of year		Changes During the Year			
		Per diem	All other	Units Installed			
				New units purchased or built	New units leased from others	Rebuilt units acquired and rebuilt units re-written into property accounts	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	FLOATING EQUIPMENT						
61	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X					
62	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
63	Total (lines 61 and 62)	X X X X					
	HIGHWAY REVENUE EQUIPMENT						
64	Bogie-chassis						
65	Dry van						
66	Flat bed						
67	Open top						
68	Mechanical refrigerator						
69	Bulk						
70	Insulated						
71	Platform removable sides						
72	Other trailer or container						
73	Tractor						
74	Truck						
75	Total (lines 64 to 74)						

NOTES AND REMARKS

710. 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.
Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
			Pier diem	All other			
			(h)	(i)			
			X X X X				61
			X X X X				62
			X X X X				63
							64
							65
							66
							67
							68
							69
							70
							71
							72
							73
							74
							75

NOTES AND REMARKS

710-S. 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 710: locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit; such as Multiple purpose diesel locomotive A units (B-B), 2500 HP; 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 710.

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

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

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

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

7. 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)
1	Locomotive				
2	3 000 HP Diesel Locomotive "A" C-C 1/	80	15 660	66 226	P
3					
4					
5	Freight Train Car				
6	Box-Steel-General Service XL 1/	250	10 563	16 279	P
7	Hopper-Steel (open top) General				
8	Service HT 1/	1 550	51 115	49 069	S
9	Gondola-Steel-Special Service GT 1/	850	12 370	26 820	S
10	Flat-Steel-Special Service FB 1/	100	3 245	5 260	P
11					
12	Work Equipment				
13	Locomotive Crane	2	206	793	P
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	1/ 2/ TOTAL	2 832	XXXX	164 447	XXXX

REBUILT UNITS

26	1200 HP Diesel Locomotive Switch B-B	17	2 100	4 167	S
27	Box-Steel-General Service 3/	972	34 610	22 562	S
28	Roadway Gondola 1/	22	667	47	S
29	Roadway Box	7	205	17	S
30	Roadway Flat 1/	135	4 719	1 800	S
31	Tool	40	1 180	87	S
32	Miscellaneous Fuel 1/	154	4 164	338	S
33	Ballast 1/	422	12 095	810	S
34					
35					
36					
37					
38	1/ 2/ 3/ TOTAL	1 769	XXXX	29 828	XXXX
39	GRAND TOTAL	4 601	XXXX	194 275	XXXX

Please see Page 104 for Footnotes

Railroad Annual Report R-1

NOTES AND REMARKS

Notes referring to Schedule 710-S, Page 103:

- 1/ Includes 80 diesel locomotives, 250 boxcars and 100 flatcars purchased; 850 gondolas and 1550 open top hopper cars built in Company Shops, 75 roadway flat, 148 miscellaneous fuel and 138 ballast rebuilt in Company Shops in previous years and financially completed this year.
- 2/ 10 open top hopper cars and 30 covered hopper cars purchased; 400 open top hopper and 700 covered hopper cars built in Company Shops, and 35 caboose, 24 roadway flat, 4 tool, 18 water and 1 roadway gondola rebuilt in Company Shops omitted as cost not final.
- 3/ 972 boxcars rebuilt in Company Shops with incentive per diem funds in previous years and financially completed this year.

715. 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 line 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)
REVENUE SERVICE				
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
NONREVENUE SERVICE				
Vehicles owned or leased: <u>1/</u>				
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.

1/ Includes trucks owned jointly with following companies:

	Beginning of Year	End of Year
C.M.StP.&P.	1	1

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		XXXXXX
Traffic handled 1 mile:				
22	Ton-miles—Revenue freight	XXXXXX	XXXXXX	XXXXXX
23	Revenue passenger-miles	XXXXXX		XXXXXX

15. 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
	169	28	37	379		16
						17
	7	5		73		18
	162	23	37	306		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	252 211	XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX	11 181 733	XXXXXX	22
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	23

716. 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 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 in-

terest 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	Union Pacific Motor Freight Co.,		
2	Omaha, Nebraska	Direct	April 24, 1948
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

GENERAL INSTRUCTIONS FOR PREPARING SCHEDULES 720, 721, 723, 726, 727, and 728

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

*Track category

- A - Freight density of 20 million or more gross ton-miles per mile per year (including track over which passenger service is provided—see Category F).
- B - Freight density of less than 20 million gross ton-miles per mile per year but at least 5 million (does not include track over which passenger service is provided—see Category F).
- C - Freight density of less than 5 million gross ton-miles per mile per year but at least 1 million (does not include track over which passenger service is provided—see Category F).
- D - Freight density of less than 1 million gross ton-miles per year (does not include track over which passenger service is provided—see Category F).
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in appropriate Category A, B, C, D, F, and Potential Abandonments, as appropriate).

F - Track over which any passenger service is provided (other than potential abandonments); however, if annual freight traffic density is greater than 20 million gross ton-miles per mile per year, the track shall be included in Track Category A.

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

2. These schedules shall only include those lines maintained by the reporting carrier. It shall not include track maintained by others over which the reporting carrier has trackage rights.

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

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

Note: For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

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

720. TRACK AND TRAFFIC CONDITIONS

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

2. Average speed reduction per slow order mile in column (e) shall be based on reduction from the maximum authorized timetable train speeds.

3. Miles under slow order in column (f) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category	Mileage of tracks at end of period	Average annual traffic density in millions of gross ton-miles per mile**	Average running speed limit	Average speed reduction per slow order track mile	Track miles under slow orders at end of period
	(a)	(b)	(c)	(d)	(e)	(f)
1	A	4 159	35	60	30	.70
2	B	1 197	9	50		
3	C	1 665	2	30	15	1.75
4	D	3 048	.4	20	10	138.00
5	E	3 695	XXXXXXXX	XXXXX	XXXXX	
6	F	215	XXXXXXXX	XXXXX	XXXXX	
7	Potential abandonments					
8	Total	13 979	16	40	10	140.45

721. TIES LAID IN REPLACEMENT

109

- (1) Disclose the requested information concerning ties laid in replacement.
- (2) In column (j), report the total board feet of switch and bridge ties laid in replacement.
- (3) The term "spot maintenance" in column (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "% of Spot Maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.

Line No.	Track Category (a)	Number of cross-ties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j) 000	Cross-ties Switch and Bridge Ties	
		New Ties				Second-hand ties					% of Spot Maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	439 370				1 393			440 763	1/	20	1/
2	B	63 977				60			64 037		1	
3	C	120 139				9 151			129 290		52	
4	D	49 844				14 671			64 515			
5	E	54 357				22 423			76 780		61	
6	F	36 167							36 167		28	
7	Potential Abandonments											
8	Total	763 854				47 698			811 552	2 975	21	

9 Average cost of a tie

\$ 17.20

1/ Segregation of switch and bridge ties by track category is not available.
The % of Spot Maintenance applies to cross ties only.

722. TIES LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

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

In column (a) classify the ties as follows:

(U) Wooden ties untreated when applied.

(T) Wooden ties treated before application.

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

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

In columns (d) and (g) 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.

Line No.	Class of ties	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks
		Total number of ties applied	Average cost per tie	Total cost of crossties laid in new tracks during year	Number of feet (board measure) laid in tracks	Average cost per M feet (board measure)	Total cost of switch and bridge ties laid in new tracks during year	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	T	170 552	\$ 17.65	\$ 3 010	789 715	\$ 455.95	\$ 360	New
2	T	3 243	.51	2	5 287	9.50	1	SH
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	173 795	17.33	3 012	795 002	453.55	361	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid							6.25
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid							117.93

723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	437.93	150.27	6.25	25.24	444.18	175.51	2
2	B	1.06	4.02	.11	15.63	1.17	19.65	4
3	C		.51	19.88	11.04	19.88	11.55	4
4	D	.10	1.24	85.74	39.74	85.84	40.98	12
5	E	1.06	13.36	12.22	18.49	13.28	31.85	10
6	F	17.63	.96	17.44	6.32	35.07	7.28	2
7	Potential Abandonments							
8	Other							
9	TOTAL	457.78	170.36	141.64	116.46	599.42	286.82	5

10 Average cost of rails laid in replacement. (per ton) \$ 360.15

724. RAILS LAID IN ADDITIONAL TRACKS AND IN NEW LINES AND EXTENSIONS

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

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

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

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.

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb.)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb.)
		Pounds per yard of rail	Number of tons (2,000 lb.)			Pounds per yard of rail	Number of tons (2,000 lb.)		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	2	133.4	46	18	387.88	133.4	331	139	420.66
2	2					130.8	6	1	246.11
3	4	133.4	676	17	25.00	133.4	11 503	282	25.00
4	4	130.8	11			130.8	1 834	46	25.00
5						100.0	17	1	25.00
6						90.0	74	2	25.00
7									
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	X X X	733	35	47.75	X X X	13 765	471	34.22
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								6.25
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								117.93
19	Track-miles of welded rail installed this year 6.28 : total to date								26.36

725. 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. 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)
	<i>Pounds</i>			
1	136	.02		
2	133	6 274.00		
3	131	1 422.00		
4	130	17.67		
5	128	.74		
6	115	.08		
7	112	28.72		
8	110	139.00		
9	100	324.00		
10	90	838.00		
11	85	6.93		
12	80	235.80		
13	75	391.25		
14	70	81.65		
15	Under 70	44.37		
16	Total	9 804.23		

726. SUMMARY OF TRACK MAINTENANCE

1. Disclose the requested information concerning the summary of track maintenance.

2. In column (d), (f), and (i) give the percentage of replacements to total units of property at year end.

Line No.	Track category (a)	Ties				Rail		Ballast	Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c) (000)	Cross-tie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	A	440 763	1/	4.0	1/	619.69	7.5	974 616	1 109	26.7
2	B	64 037		2.0		20.82	.9	229 727	262	21.9
3	C	129 290		2.9		31.43	.9	286 480	326	19.6
4	D	64 515		.4		126.82	2.1	151 064	172	5.6
5	E	76 780		.8		45.13	.6	365 768	416	11.3
6	F	36 167		6.4		42.35	9.9	78 871	90	41.9
7	Potential abandonments									
8	Total	811 552	2 975	2.2		886.24	3.2	2 086 526	2 375	17.0

727. TEN-YEAR SUMMARY OF TRACK MAINTENANCE

1. Report in appropriate columns total numbers of replacements for all categories of track lines and the percentage of replacements to the units of property.

2. Explain in "Remarks" changes in track mileage due to acquisition, mergers, major abandonments and other disposals.

Line No.	Year (a)	Ties				Rail		Ballast	2/ Track surfacing	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (e)	Percent replaced (f)	Cubic yards of ballast placed (g)	Miles surfaced (h)	Percent surfaced (i)
		Cross-ties (b)	Switch and Bridge Ties (Board Feet) (c) (000)	Cross-tie (d)	Switch and Bridge Ties (Board Feet) (e)					
1	Current year	811 552	2 975	2.2	1/	886.24	3.2	2 086 526	2 375	17.0
2	First preceding	747 840	3 211	2.0		989.53	3.5	2 013 426	2 325	16.6
3	Second preceding	766 332	2 951	2.1		1 115.44	4.0	2 030 657	1 958	14.0
4	Third preceding	735 229	2 209	2.0		1 040.57	3.6	1 429 659	1 625	11.3
5	Fourth preceding	825 411	2 776	2.2		1 079.40	3.7	1 671 442	1 640	11.4
6	Fifth preceding	840 428	2 439	2.3		1 098.36	3.8	1 504 131	1 710	11.7
7	Sixth preceding	582 340	2 216	1.6		917.44	3.2	1 498 511	1 314	9.1
8	Seventh preceding	716 504	1 741	1.9		1 192.06	4.1	1 334 166	1 511	10.5
9	Eighth preceding	455 322	1 430	1.2		1 238.24	4.3	1 097 985	1 625	11.2
10	Ninth preceding	663 765	2 021	1.8		1 165.88	4.0	791 662	1 140	7.8

REMARKS

1/ Segregation of switch and bridge ties by track category and percent replaced is not available.

2/ Track surfacing data for the years preceding 1978 represents program maintenance only as non-program data is not available.

728. DEFERRED MAINTENANCE-TRACKS

- (1) Disclose the requested information concerning the monetary and quantity of deferred maintenance of tracks.
- (2) Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of Track	Monetary Amount of Deferred Maintenance	
		End of the Year	Beginning of the Year
	(a)	(b)	(c)
1	A	\$	\$
2	B		
3	C		
4	D		
5	E		
6	F		
7	Potential Abandonments		
8	Total Tracks	None	None
	Selected Track Maintenance	Quantities of Deferred Maintenance	
		End of the Year	Beginning of the Year
9	Crossties		
10	Rail		
11	Ballast		

Remarks

Road Initials: UP

Year 19 81

NOTES AND REMARKS

750. 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 _____	290 224 152			
2	Passenger _____				
3	Yard switching _____	13 544 751			
4	Total _____	303 768 903			
5	Cost of Fuel* _____	\$ 297 676	\$	\$	\$
6	Work Train _____	1 676 202			

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 _____	NONE		
8	Passenger _____			
9	Yard switching _____			
10	Total _____			
11	Cost of Fuel* _____	\$	\$	\$
12	Work Train _____			

*Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). 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)

755 Railroad Operating Statistics

Unit Train, Way Train, and Through data under Items, 2, 3, 5, 7, and 13 shall be obtained from conductor's wheel reports (freight) or similar records. Unit Trains, for the purpose of this report, are defined as a solid train with a fixed, coupled consist operated continuously, in shuttle service under load from origin and delivered intact at destination, and returning empty for reloading at the same origin. Way Trains are defined as trains operated primarily to gather and distribute cars in road service and move them between way stations or way points. Through Trains are those trains operated between two or more major concentration or distribution points. Do not include unit train statistics in way and through train statistics. A transportation train is a train transporting revenue freight or passengers or moving with empty cars prior or subsequent to such revenue service. A work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 12 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 12, but are to be reported in Items 5-17, 7-04, 8-02, 8-03, and 9-04 through 9-07 as instructed in notes I, K, and L.

(A) Miles of road operated at close of year, excluding industrial tracks, yard tracks, and sidings. Compute data for columns (b) and (c) by averaging mileage for each quarter.

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

(C) A locomotive is a self-propelled unit of equipment designed solely for moving other equipment. A locomotive unit-mile is a movement of a locomotive unit one mile under its own power. Include miles made by all locomotive units. In spaces marked "type" indicate type of motive power (electric, etc.), accumulating unit-miles reported. Types making less than 2 percent of total miles for service need not be segregated. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

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

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

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

(G) A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic, and is not considered a locomotive. Include miles of all motorcars and trailing units.

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 5-1 and 5-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 5-13 and 5-15 miles for private-line cars (whether under railroad control or not) and shipper owned cars under the private-line category. A car-mile is a movement of a unit of car equipment a distance of one mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business cars of other than reporting carrier as sleeping car-miles in Item 6-03. Report mail, express baggage cars and combination cars other than 6-02 combination cars, in Item 6-05.

(I) Exclude from Items 5-01, 5-11, 5-13, and 5-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 5-17 and 5-18. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. That is, if the payment for the loaded miles includes the empty miles, the loaded and empty miles should not be considered no-payment car miles.

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

(K) Compute from conductors' or dispatchers' train reports or other appropriate source, weight in tons (2,000 pounds). Item 7-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 7-02 and 7-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 4 tons as the average weight of contents of each headend car.

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

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between time of assignment at initial terminals and time of completion of work at final terminals including train switching at way stations and delays on road as shown by conductors' or dispatchers' train reports. Include time of motorcar service performed by train locomotives at terminals and way stations. Report in Item 9-02 train switching hours included in Item 9-01. Train switching is the time spent by the train while performing switching service initial, intermediate and final at terminals and way stations. A train hour is independent of the number of locomotives in the train.

755 Railroad Operating Statistics—Continued

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

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

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

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

(R) Report total number of loaded revenue trailers/containers picked up plus trailers/containers delivered, when the work is performed at the railroad's expense.

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

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

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

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

NOTES AND REMARKS

755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1 Miles of Road Operated (A)	1	9 223		5. Freight Car-Miles: (Thousands) (H)			
2 Train Miles-Running (B)				5-01 RR Owned & Leased Cars-Loaded			
2-01 Unit Trains	2	5 072 629		5-010 Box-Plain 40-Foot	27	2 455	
2-02 Way Trains				5-011 Box-Plain 50-Foot & Longer	28	98 476	
2-020 Diesel Locomotives	3	2 709 926		5-012 Box-Equipped	29	94 918	
2-021 Other Locomotives	4			5-013 Gondola-Plain	30	60 004	
2-03 Through Trains				5-014 Gondola-Equipped	31	11 539	
2-030 Diesel Locomotives	5	24 959 528	56 130	5-015 Hopper-Covered	32	125 703	
2-031 Other Locomotives	6		2 735	5-016 Hopper-Open Top-General Service	33	162 699	
2-04 Total Train Miles (lines 2-6)	7	32 742 083	58 865	5-017 Hopper-Open Top-Special Service	34	8 851	
2-05 Motorcars	8			5-018 Refrigerator-Mechanical	35	54 817	
2-06 Total, All Trains (lines 7, 8)	9	32 742 083	58 865	5-019 Refrigerator-Non-Mechanical	36	60 702	
3 Locomotive Unit Miles: (C)				5-020 Flat-TOFC/COFC	37	16 532	
Road Service: (D)				5-021 Flat Multi-Level	38	7 199	
3-01 Unit Trains	10	17 820 973		5-022 Flat-General Service	39	5 973	
3-02 Way Trains				5-023 Flat-All Other	40	20 333	
3-020 Diesel	11	5 190 891		5-024 All Other Car Types-Total	41	32 826	
3-021 All Other (Type)	12			5-025 Total (lines 27-41)	42	763 027	
3-03 Through Trains				5-11 RR Owned & Leased Cars-Empty			
3-030 Diesel	13	89 480 790	126 092	5-110 Box-Plain 40-Foot	43	2 921	
3-031 All Other (Type)	14		2 735	5-111 Box-Plain 50-Foot & Longer	44	87 710	
3-04 Total (lines 10-14)	15	112 492 654	128 827	5-112 Box-Equipped	45	77 943	
Train Switching: (E)				5-113 Gondola-Plain	46	59 843	
3-11 Diesel	16	863 994		5-114 Gondola-Equipped	47	1 368	
3-12 All Other (Type)	17			5-115 Hopper-Covered	48	140 389	
3-13 Total (lines 16, 17)	18	863 994		5-116 Hopper-Open Top-General Service	49	165 329	
Yard Switching: (F)				5-117 Hopper-Open Top-Special Service	50	8 776	
3-21 Diesel	19	5 532 169		5-118 Refrigerator-Mechanical	51	43 516	
3-22 All Other (Type)	20			5-119 Refrigerator-Non-Mechanical	52	41 949	
3-23 Total (lines 19, 20)	21	5 532 169		5-120 Flat-TOFC/COFC	53	3 402	
3-31 Total All Services (lines 15, 18, 21)	22	118 888 817	128 827	5-121 Flat-Multi-Level	54	6 564	
4 Motorcar Car-Miles: (Thousands) (G)				5-122 Flat-General Service	55	5 735	
4-01 Diesel	23			5-123 Flat-All Other	56	20 353	
4-02 Electric	24			5-124 All Other Car Types	57	32 703	
4-03 All Other	25			5-125 Total (lines 43-57)	58	709 501	
4-04 Total (lines 23-25)	26						

755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
5-13 Private Line Cars-Loaded (H)				5-164 Tank-Under 22,000 Gallons	91	34 013	
5-130 Box-Plain 40-Foot	59	2		5-165 Tank-22,000 Gallons and Over	92	12 073	
5-131 Box-Plain 50-Foot & Longer	60	12 306		5-166 All Other Car Types	93	3 358	
5-132 Box-Equipped	61	20		5-167 Total (lines 77-93)	94	280 932	
5-133 Gondola-Plain	62	68		5-17 Work Equipment & No Payment Cars-Miles (I)			
5-134 Gondola-Equipped	63			5-170 Unit Trains	95	104 986	
5-135 Hopper-Covered	64	55 682		5-171 Way Trains	96	1 692	
5-136 Hopper-Open Top-General Service	65	5		5-172 Through Trains	97	26 502	
5-137 Hopper-Open Top-Special Service	66	2 812		5-173 Total (lines 95-97)	98	133 180	
5-138 Refrigerator-Mechanical	67	1 355		5-18 Total Car-Miles by Train Type:			
5-139 Refrigerator-Non-Mechanical	68	6 526		5-180 Unit Trains	99	466 215	
5-140 Flat-TOFC/COFC	69	219 821		5-181 Way Trains	100	60 468	
5-141 Flat-Multi-Level	70	46 239		5-182 Through Trains	101	1 761 681	
5-142 Flat-General Service	71	587		5-183 Total (lines 99-101)	102	2 288 364	
5-143 Flat-All Other	72	9 642		5-19 Caboose Miles	103	35 980	
5-144 Tank Under 22,000 Gallons	73	25 123		6. Passenger Car-Miles: (Thousands)(J)			
5-145 Tank-22,000 Gallons and Over	74	16 107		6-01 Coaches	104	86	118
5-146 All Other Car Types	75	5 429		6-02 Combination, Passenger Cars	105		
5-147 Total (lines 59-75)	76	401 724		6-03 Sleeping and Parlor Cars	106	6	93
5-15 Private Line Cars-Empty (H)				6-04 Dining, Grill and Tavern Cars	107	29	105
5-150 Box-Plain 40-Foot	77			6-05 Head-end Cars (Other than 6-02)	108	10	73
5-151 Box-Plain 50-Foot & Longer	78	2 715		6-06 Total (lines 104-108)	109	151	389
5-152 Box-Equipped	79	37		6-07 Business Cars	110	204	195
5-153 Gondola-Plain	80	38		6-08 Crew Cars (Other than C cabooses)	111		
5-154 Gondola-Equipped	81			7. Gross Ton-Miles: (Thousands)(K)			
5-155 Hopper-Covered	82	126 314		7-01 Road Locomotives	112	21 301 939	21 504
5-156 Hopper-Open Top-General Service	83	10		7-02 Freight Trains, Crs., Cnts., and Caboose			
5-157 Hopper-Open Top-Special Service	84	2 847		7-020 Unit Trains	113	41 520 851	
5-158 Refrigerator-Mechanical	85	1 570		7-021 Way Trains	114	4 262 825	
5-159 Refrigerator-Non-Mechanical	86	6 618		7-022 Through Trains	115	114 555 439	
5-160 Flat-TOFC/COFC	87	37 451		7-03 Passenger-Trains, Crs., and Cnts.	116	28 311	32 394
5-161 Flat-Multi-Level	88	43 453		7-04 Non-Revenue	117	1 483 559	
5-162 Flat-General Service	89	641		7-05 Total (lines 112-117)	118	183 152 924	53 898
5-163 Flat-All Other	90	9 794					

755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)	ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
8. Tons of Freight (Thousands)				14. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	137	282 771	
8-01 Revenue	119	103 790		15. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	138		
8-02 Non-Revenue	120	2 174		16. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	139	9 731	
8-03 Total (lines 119, 120)	121	105 964		17. Revenue Tons-Marine Terminals (S)			
9. Ton-Miles of Freight (Thousands)(L)				17-01 Marine Terminals-Coal	140	4 836 377	
9-01 Revenue-Road Service	122	74 544 887		17-02 Marine Terminals-Ore	141	357 884	
9-02 Revenue-Lake Transfer Service	123			17-03 Marine Terminals-Other	142	8 517 050	
9-03 Total (lines 122, 123)	124	74 544 887		17-04 Total (lines 140-142)	143	13 711 311	
9-04 Non-Revenue-Road Service	125	906 671		18. Number of Foreign Per Diem Cars on Line (T)			
9-05 Non-Revenue-Lake Transfer	126			18-01 Serviceable	144	8 465	
9-06 Total (lines 125, 126)	127	906 671		18-02 Unserviceable	145	192	
9-07 Total-Revenue & Non-Revenue (lines 124, 127)	128	75 451 558		18-03 Surplus	146	796	
10. Train Hours: (M)				18-04 Total Lines 144-146	147	9 453	
10-01 Road Service	129	1 018 878	1 347				
10-02 Train Switching	130	104 081					
11. Total Yard-Switching Hours (N)	131	1 025 261					
12. Train-Miles Work Trains: (O)							
12-01 Locomotives	132	337 083					
12-02 Motorears	133						
13. Number of Loaded Freight Cars: (P)							
13-01 Unit Trains	134	455 664					
13-02 Way Trains	135	754 495					
13-03 Through Trains	136	2 172 143					

760. 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 (f) 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)	Auto- matic signals (auto- matic in- locking) (c)	Derails on one line, no protec- tion on other (d)	Hand- operated signals, without inter- locking (e)	Gates (f)	Total specially protected (g)	Total not specially protected (h)	Grand total (i)
1	Number at beginning of year <u>NOT REQUIRED</u>								
2	Crossing 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								
	Number at Close of Year by States:								
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									

760. 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-activated devices with or without audible supplements. Include in column (l), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. 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 (a)	TYPES OF PROTECTION FOR, AND NUMBERS OF CROSSINGS AT GRADE													
		Automatic gates with flashing lights (b)	Automatic flashing light signals (c)	Gates manually operated		Watchmen only		Audible signals only (h)	Other auto-matic signals (i)	Total indicat-ing warning of train approach (j)	"Rail-road crossing" crossbuck (k)	Cross-buck signs with other fixed signs (l)	Other fixed signs only (m)	No signs or signals (n)	Total cross-ings at grade (o)
				24 hours per day (d)	Less than 24 hours per day (e)	24 hours per day (f)	Less than 24 hours per day (g)								
1	Number at beginning of year _____	NOT REQUIRED													
2	Added: By new, extended or relocated highway _____														
3	By new, extended or relocated railroad _____														
4	Total added _____														
5	Eliminated: By closing or relocation of highway _____														
6	By relocation or abandonment of railroad _____														
7	By separation of grades _____														
8	Total eliminated _____														
9	Changes in protection: Number of each type added _____														
10	Number of each type de- ducted _____														
11	Net of all changes _____														
12	Number at close of year _____														
	Number at close of year by States:														
13															
14															
15															
16															
17															
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761. 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)	Underpass (Railroad above highway)	TOTAL
		(b)	(c)	(d)
1	Number at beginning of year <u>NOT REQUIRED</u>			
2	Added: By new, extended or relocated highway			
3	By new, extended or relocated railroad			
4	By elimination of grade crossing			
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			
	Number at close of year by States:			
11				
12				
13				
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800. 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 rail transportation of persons or items 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) Freight or transportation companies or lines.
- (b) Other railway companies.
- (c) Steamboat or steamship companies.
- (d) Telegraph companies.
- (e) Telephone companies.
- (f) Equipment purchased under conditional sales contracts.
- (g) Routing traffic of affiliated companies.
- (h) Other contracts.

2. Under item 1(b), 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(f), 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(g), 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(h), 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 \$50,000 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 49 U.S.C. 10764 of the revised, Interstate Commerce Act, which reads as follows:

(a)(1) A common carrier providing transportation subject to the jurisdiction of the Interstate Commerce Commission under subchapter I of chapter 105 of this title shall file with the Commission a copy of each arrangement related to transportation affected by this subtitle that the carrier has with another common carrier. The Commission may require other carriers and brokers subject to its jurisdiction under chapter 105 to file a copy of each arrangement related to transportation or service affected by this subtitle that they have with other persons.

(2) When the Commission finds that filing a class of arrangements by a carrier subject to its jurisdiction under subchapter I of that chapter is not necessary in the public interest, the Commission may except the class from paragraph (1) of this subsection.

(b) The Commission may disclose the existence or contents of an arrangement between a contract carrier and a shipper filed under subsection (a) of this section only if the disclosure is—

(1) limited to those parts of the arrangement that are necessary to indicate the extent of its failure to conform to a tariff then in effect under section 10762 of this title; or

(2) consistent with the public interest and made as a part of the record in a formal proceeding.

(a) to (e) None

(f) Equipment purchased under Equipment Trust Agreements and Conditional Sale Agreements:

Contract With	Equipment Covered	Terms & Conditions of Payment
General Electric	20 - 3000 HP diesel electric locomotives	Fifteen equal annual payments beginning August 1, 1981 with interest at 13% payable semi-annually on February 1 and August 1, each year.
Pacific Car and Foundry	100 - 100 ton box cars	do

(f) Equipment purchased under Equipment Trust Agreements and Conditional Sale Agreements: (Cont'd)

General Motors Corp. (Electro-Motive Division)	25 - 3000 HP diesel electric loco- motives	Fifteen equal annual payments beginning September 1, 1981 with interest at 13 1/8% payable semi-annually on March 1 and September 1, each year.
General Electric Co.	7 - 3000 HP diesel electric loco- motives	do

(g) None

(h) Other Contracts

Service and construction contracts which provide for free transportation of men and/or material of the contractor while engaged in the performance of service covered by the contracts:

Contract With	Nature	Location
Railco Multi Construction	Track Work - Camas Prairie	Lewiston, Idaho
M. A. Segale	Asphaltic Concrete Paving	Kent, Washington
James E. Simon	Paving - Repair Facility	North Platte, Nebraska
do	Construction of Pipe Line	do
Monte C. Ralstin	Construction of Addition to Welding Shop	Nampa, Idaho
Boulevard Excavating Inc.	Grading, Etc.	Fife, Washington
Bird Construction Company	Installation of Water Lines and Fire Hydrants	Laramie, Wyoming
Neosho Construction Co.	Subballasting work on roadbed	Between Lookout and Medicine Bow, Wyoming
Las Vegas Paving Corp.	Hauling, Placing, compacting and finishing subgrade and extending culverts	Bracken, Nevada
W. W. & W. B. Gardner, Inc.	Excavating, grading, paving, etc.	Becks, Utah
Tucci and Sons, Inc.	Construction of grade for connecting tracks, etc.	Tacoma, Washington

(h) Other Contracts

Service and construction contracts which provide for free transportation of men and/or material of the contractor while engaged in the performance of service covered by the contracts:

Contract With	Nature	Location
Western Engineering Co.	Provide slope protection	North Platte, Nebraska
Syro Steel Co.	Installation of steel underpass	Yermo, California
Neosho Construction Co.	Install culverts, cleaning and bank stabilization, etc.	Between Wahsatch and Emory, Utah
Jones Excavating	Construct roadbed	Kelso, Joshua and Cima, California
Bruce L. Thayer	Construct right of way fences	Coalmont Branch - Wyoming and Colorado
James E. Simon Co.	Construction of roadbed	Between No. Platte & O'Fallons, Nebraska
Neosho Construction Co.	Culvert and fence work	Menoken, Kansas
Neosho Construction Co.	Culvert and fence work	Denman, Nebraska
Southern Nevada Paving Co.	Construct roadbed and install culverts	Las Vegas to Braden, Nebraska
Steelman-Duff-Division Eucon Corp.	Grading, subballasting, fencing, etc.	Meacham, Oregon
Lee Turzille Contracting Company	Repair bridge concrete piers	Kansas City, Kansas
Peter Kiewit Son's Co.	Grading and culvert installation	Garnet, Nevada
Frehner Construction Co.	Construction of line change	Crestline, Nevada

850. 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, form, 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.

	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	Union Pacific Equipment	Jan. 6, 8,	N/A	4 Bidding	Competitive	Jan. 23, 1981	Morgan Stanley & Co.
2	Trust No. 1 of 1981	13, 15,		Groups			(Bidding on behalf of
3	Equipment Trust	1981		consisting			itself and one other
4	Certificates			of 4 firms,			firm)
5	Finance Docket No.			7 firms, 2			1251 Avenue of Americas
6	29567			firms and			New York, N.Y. 10020
7				4 firms			
8							
9	Union Pacific Equipment	Mar. 3, 5,	N/A	4 Bidding	Competitive	Mar. 18, 1981	Merrill Lynch, White
10	Trust No. 2 of 1981	10, 12,		Groups			Weld Capital Markets
11	Equipment Trust	1981		consisting			Group (Bidding on
12	Certificates			of 4 firms,			behalf of itself and
13	Finance Docket No.			7 firms, 2			three other firms
14	29613			firms and			jointly and severally)
15				4 firms			165 Broadway
16							New York, N.Y. 10005
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

900. COMPENSATION OF OFFICERS, DIRECTORS, ETC.

1. In columns (a) and (b) enter the name and position of each of the persons named in Schedule 110 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 \$75,000 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 112 reference to this fact should be made if the aggregate compensation from all companies amounts to \$75,000 or more.

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 respondent 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	NOT REQUIRED		\$	\$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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VERIFICATION

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

OATH

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

State of New York

County of New York

J. W. Otto makes oath and says that he is Vice President and Controller
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Union Pacific Railroad Company including its Leased Lines
(Insert here the exact legal title or name of the respondent)

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

January 1, 19 81, to and including December 31, 19 81

J. W. Otto
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 26th day of March, 19 82

My commission expires ANNA M. WEGBREIT
Notary Public, State of New York
No. 01WE7691080
Qualified in Bronx County
Commission Expires March 30, 1984 of officer authorized to administer oaths

Use an
L.S.

impression seal

Anna M. Wegbreit
(Signature of notary)

SUPPLEMENTAL OATH

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

State of Nebraska

County of Douglas

J. C. Kenefick makes oath and says that he is President
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Union Pacific Railroad Company including its Leased Lines
(Insert here the exact legal title or name of the respondent)

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

January 1, 19 81, to and including December 31, 19 81

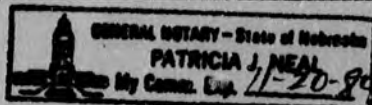
J. C. Kenefick
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 24th day of March, 19 82

My commission expires 11-20-84

Use an
L.S.

impression seal



Patricia J. Neal
(Signature of officer authorized to administer oaths)

MEMORANDA
(FOR USE OF COMMISSION ONLY)

CORRESPONDENCE

[illegible]

CORRECTIONS

[illegible]

EXPLANATORY REMARKS

INDEX

	Page No.		Page No.
Accruals—Railway tax	79	Freight-train cars	99-100
Agreements, contracts, etc.	126	Freight car-miles	120
Amortization of Defense projects	46	Fuel consumed by motive-power units	116
Analysis of Federal Income Taxes	78	Cost	116
Application of funds—Source and	14	Funded debt (see Debt)	
Assets—		Funds—Capital	13
Other	33	Insurance	13
Balance sheet	5-8	Other reserve	13
Capital Stock	13	Sinking	13
Capital Improvements at year end	115	Gauge of track	112
Car, locomotive, and floating equipment—classification		Gasoline (see Fuel)	
of respondents	97-101	Grade crossing	123, 124
Changes in financial position	14-16	Grade separations	125
Changes in working capital	17	Guaranties and suretyships	83
Company service equipment	98	Highway motor-vehicle operations—Respondent's	105, 106
Compensating balances and short-term borrowing arrangements	84	Financial interest	107
Compensation of officers and directors	128	Identity of respondent	2
Competitive Bidding—Clayton Antitrust Act	127	Items in selected Income and Retained Earning Accounts	80
Consumption of fuel by motive-power units	116	Investments in Common Stocks of Affiliated Companies	25
Contingent assets and liabilities	82	Investments and advances affiliated companies	21, 22
Contracts—		Other	31, 32
Agreements, etc.	126	Controlled, through nonreporting subsidiaries	29, 30
Credits—Other deferred	55	Railway property used in transportation service	46, 47
Crossings—Grade	123, 124	Road and equipment	34-36
Added and eliminated during year	123, 124	Changes during year	34-36
Crossties (see Ties)		Temporary cash	19
Debt Holdings	87-89	Investments, other elements	48
Deferred Maintenance—Tracks	114	Leased lines—Investments made during the year in additions	
Depreciation base and rates—property used in other than carrier operations	31, 32	and betterments on	34-36
Road and equipment leased:		Leases	49-53
From others	39	Liabilities—Other	55
Improvements to	37, 38	Loans and notes payable	54
To others	44	Receivable	19
Owned and used	39	Locomotive equipment	97
Road and equipment leased:		Electric and other	97
From others	39	Consumption of fuel	116
Improvements to	40	Locomotive unit miles	120
To others	45	Mileage—Average of road operated	112
Owned and used	40	Changes during the year	94
Dividend appropriations	12	Of main tracks and weight of rail	112
Elections and voting powers	3	Of new tracks in which rails were laid	112
Electric locomotive equipment at close of year	97	Of new tracks in which ties were laid	112
Enterprises—Highway motor-vehicle	107	Of road constructed and abandoned	94
Equipment—Classified	97-107	Operated at close of year	91
Company service	98	By States and Territories	93
Floating	101	Owned and not operated at close of year	91
Freight-train cars	99, 100	Miscellaneous items in retained income accounts for the year	80
Inventory	97, 100	Miscellaneous rent income	75
Owned—Not in service of respondent	97, 100	Miscellaneous rents	76
Passenger-train cars	98	Motorcar car miles	120
Equipment—Leased, depreciation base and rate		Motor rail cars owned or leased	98
From others	39	Motor-vehicle enterprises, highway, in which respondent had	
Improvements to	37, 38	an interest during year	107
Reserve	41, 42	Motor vehicles, highway	105, 106
To others	44	Net income	10
Reserve	45	Oath	129
Equipment—Owned, depreciation base rates	39	Officers—	
Reserve	40	Compensation of	128
Expenses—		Operating expenses (see Expenses)	
Physical property used in other than carrier	31, 32	Revenues (see Revenues)	
Railway operating	56-62	Statistics (see Statistics)	
Extraordinary items	10	Ordinary income	9
Federal income taxes	78	Other assets and other deferred debits	32
Financial position—Changes in	14-16	Other long-term liabilities and other deferred credits	54
Floating equipment	101	Passenger car miles	121
Freight cars loaded	120	Pick-up and delivery services	96, 97
		Private line cars loaded	121
		Private line cars empty	121

INDEX—Continued

	Page No.		Page No.
Rail motor cars	116	Securities (see Investments)	
Rails		Separately operated properties—Profit or loss	77
Laid in replacement	111	Short-term borrowing arrangements—Compensating balances and	84
Charges to additions and betterments	111	Sinking Funds	13
Charges to operating expenses	111	Source and application of funds	14-16
Salvage value	111	Specialized service subschedule	69
Additional tracks, new lines, and extensions	112	Special funds and other investments	27, 28
Miles of new track in which rails were laid	112	Statement of changes in financial position	14-16
Weight of	112	Statistics of rail-line operations	112
Railway—Operating expenses	56-62	Stock outstanding	13
Operating Revenues	9	Changes during year	13
Remuneration From National Railroad Passenger Cor- poration	70-74	Consideration received for issues	13
Rent for leased roads and equipment	64	Liability for conversion	13
Rent Income—Miscellaneous	75	Number of security holders	3, 4
Rents Payable—Miscellaneous	76	Total voting power	3, 4
Results of Operations	9, 10	Value per share	3, 4
Retained income—Appropriated	12	Voting rights	3, 4
Unappropriated	11	Suretyships—Guaranties and	83
Miscellaneous items in account for year	80	Temporary cash investments	17
Revenues—property used in other than carrier operations	31	Ties laid in replacement	109
Freight	9	Charges to additions and betterments	109
Passenger	9	Charges to operating expenses	109
Road and equipment—Investment in	34-36	Salvage	109
Leased from others—Depreciation base and rates	48	Ties—Additional tracks, new lines, and extensions	110
Improvements to leased property	37, 38, 42	Ties—Miles of new tracks in which ties were laid	110
Reserve	41, 43	Number in maintained tracks	109
Leased to others—Depreciation base and rates	44	Tracks operated at close of year (switching and terminal com- panies)	91
Reserve	45	Miles of, at close of year, by States and Territories (switching and terminal companies)	91
Owned—Depreciation base and rates	39	Track and traffic conditions	108
Reserve	40	Transfers from Government authorities	12
Used—Depreciation base and rates	34	Train Hours	121
Reserve	40	Train Miles	120
Road—Mileage Operated at close of year	93	Tons of freight	122
By states and Territories	93	Ton miles of freight	122
Road—Owned and not operated at close of year	102	TOFC/COFC number of revenues trailers & containers loaded & unloaded	122
Roadway and Equipment—Deferred maintenance at year end	112		
Ties withdrawn	109		