

RC-139300

UNION PACIFIC

1982

1 OF 3

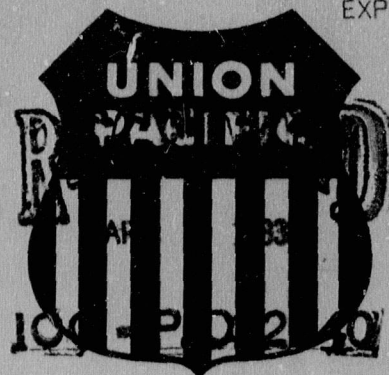
RC 139300

ORIGINAL
DUPLICATE

R-1

APPROVED BY OMB
3120-0029
EXPIRES 3-31-83

annual report



UNION PACIFIC RAILROAD COMPANY
INCLUDING ITS LEASED LINES

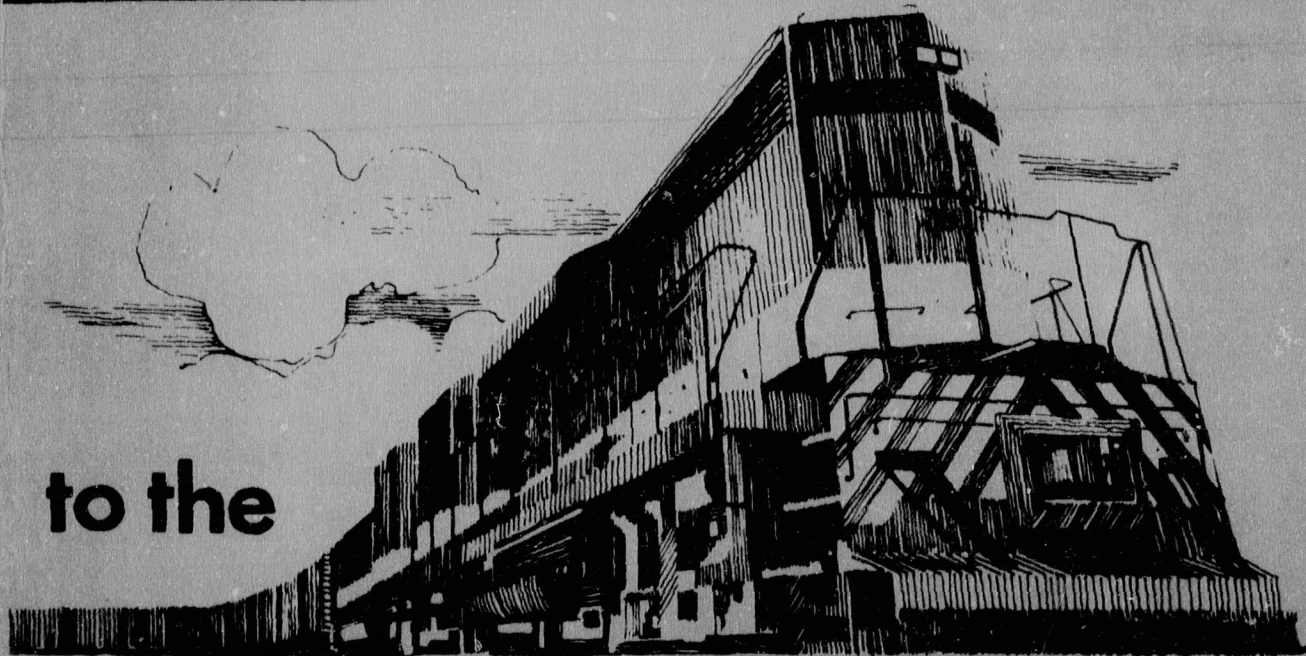
345 PARK AVENUE

NEW YORK, N.Y. 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, 1982

ANNUAL REPORT

OF

UNION PACIFIC RAILROAD COMPANY

including its Leased Lines

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1982

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
Chief Accounting Officer

(Telephone number) _____

212

(Area code)

826-8217

(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

The following schedule was added to Railroad Annual Report Form R-1:

Schedule 512 Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided. Reinserted, it was inadvertently omitted from the 1981 report. Revised to reflect Accounting Series Circular No. 192 "Related Party Disclosures" dated May 18, 1982 which required F.A.S. No. 57 dated March 1982.

Changes were made to the following schedules:

Schedule 200 Added three lines to segregate account Nos. in other assets and renumbered.
Schedule 210 Deleted lines 69-74 and added a line 53 Total Provision For Income Tax and renumbered.
Schedule 310A Added heading Non-carrier (lists specifics for each company)
Schedule 335 Changed line Nos. 27, 36 and 37.
Schedule 361 Part Total Rental Expenses. Deleted columns c-h.
Schedule 412 Added column (e) Amortization Adjustment During Year, and Instruction No. 4.
Schedule 415 Changed column (e) from Depreciation to Amortization Adjustment Net During Year and minor changes to the Instructions.
Schedule 450 Changed heading to "Analysis of Taxes" from "Analysis of Federal Income Taxes" and the format of schedule. Segregate three line items.
Schedule 710 Deleted Diesel B Units and renumbered lines.
Schedule 721 Changed line No. 9 and added Instruction.
Schedule 723 Changed line No. 10 and added Instruction.
Schedule 755 Deleted 14 line items and renumbered the schedule. Minor changes were made in the Instructions.
Schedule 450 Item 3 added to analyze the affect of certain provisions of the Economic Recovery Tax Act of 1981 on Tax accruals.

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 furnish the following information:

(1) Best estimate of the number of staff hours required to complete this report. In making this estimate please include the number of hours attributable to preparing the report and 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) _____

(2) Best estimate of the number of staff hours required to comply with the Uniform System of Accounts (USOA). In making this estimate only include the incremental staff hours required for the USOA. (Those hours in addition to the data needs of management and requirements of other Federal and State agencies.)

Total hours (Estimated) _____

(3) Best estimate of staff hours and storage costs to comply with the Commission's Record Retention Regulations. In making this estimate only include the incremental costs required for the Commission's rules. (Those costs in addition to retention requirements of management and other Federal and State agencies.)

Total hours (Estimated) _____

Storage costs (Estimated) _____

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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 provided below.

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

Page	Schedule No.	Title
		None

B. IDENTITY OF RESPONDENT

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

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

Board, indicate such fact on line 1 below and list the consolidated group on page 4.

2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organization; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date 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 4)

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. The control relationships for which approval from the Commission was granted in the Commission's decision in Finance Docket No. 30,000, Union Pacific Corporation, Pacific Rail System, Inc., and Union Pacific Railroad Company - Control - Missouri Pacific Corporation and Missouri Pacific Railroad Company, 36 I.C.C. 459 (served October 20, 1982) became effective as of December 22, 1982.

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, 1982 (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	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED		
				Stocks		
				Common	PREFERRED	
	(a)	(b)	(c)	(d)	Second (e)	First (f)
1	Union Pacific Corporation	New York, N.Y.	29 913 015	22 428 715		7 484 300
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

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 UPRR Corp. and to provide for perpetual corporate existence.

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 16, 1982
12. Give the place of such meeting. Salt Lake City, Utah

NOTES AND REMARKS

Additional Explanatory Notes to Schedule 200

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 \$11 995 in 1982 and \$12 137 in 1981. Charges to operating expenses by the respondent only were \$11 666 and \$11,857 in 1982 and 1981, respectively. Such charges applicable to the funded plans include prior service costs, which are being amortized over thirty (30) years. At December 31, 1981, the date of the latest actuarial valuation, the actuarial present value of accumulated plan benefits (substantially all of which are vested) totalled \$119 408, while plan net assets available for benefits approximated \$128 410. 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 \$3 803 in 1982 and \$4 013 in 1981. Charges to operating expenses by the respondent only were \$3 795 in 1982 and \$4 001 in 1981. Such charges approximated normal cost plus amortization of prior service costs. At December 31, 1981, 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.

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 \$2 518 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 \$50 340.
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 of 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).

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
Current Asset			\$	\$
1	701	Cash	8 898	6 954
2	702	Temporary Cash Investments		
3	703	Special Deposits	180	303
Accounts Receivable				
4	704	—Loan and Notes	219	167
5	705	—Interline and Other Balances	4 823	4 695
6	706	—Customers	54 237	57 845
7	707	—Other	21 291	18 453
8	709, 708	—Accrued Accounts Receivables	98 364	125 019
9	708.5	—Receivables from Affiliated Companies	106 370	968
10	709.5	—Loss: Allowance for Uncollectible Accounts		
11	710, 711, 714	Working funds prepayments deferred income tax debits	23 776	34 694
12	712	Materials and Supplies	110 239	125 537
13	713	Other Current Assets	47 970	92 878
14		Total Current Assets	476 367	467 513
Other Assets				
15	715, 716, 717	Special funds	11 566	14 404
16	721, 721.5	Investments and Advances Affiliated Companies (sch 310)	81 223	72 195
17	722, 723	Other Investments and Advances	945	2 275
18	724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities—Cr.		
19	737, 738	Property used in other than Carrier Operation (less depreciation)	9 359	9 168
		\$ 3 767)		
20	739, 741	Other Assets	10 906	16 437
21	743	Other Deferred Debits	6 652	9 938
22	744	Accum. deferred income Tax debits		
23		Total Other Assets	120 651	124 417
Road and Equipment				
24	731, 732	Road (Sch. 330 & 330A)	1 545 638	1 483 336
25		Equipment	2 183 336	2 254 687
26		Unallocated Items	4 532	7 923
27		Accumulated Depreciation and amortization (Schs. 335, 351, 342, 340)	(833 337)	(820 693)
28		Net road and Equipment	2 900 169	2 925 253
29		Total Assets	3 497 187	3 517 183

NOTES AND REMARKS

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

Line No.	Account	Title (a)	Balance at Close of Year (b)	Balance at Beginning of Year (c)
		Current Liabilities	\$	\$
30	751	Loans and Notes Payable		
31	752	Accounts Payable, Interline and Other Balances	1 630	2 453
32	753	Audited Accounts and Wages	57 957	53 685
33	754	Other Accounts Payable	17 655	18 425
34	755, 756	Interest and Dividends Payable	17 144	16 557
35	757	Payables to Affiliated Companies	14 710	108 986
36	759	Accrued accounts Payable	178 211	177 475
37	760, 761, 761.5, 762	Taxes Accrued	38 800	48 976
38	763	Other Current Liabilities	10 326	24 322
39	764	Equipment obligations and other long-term debt due within one year	56 786	48 516
40		Total Current Liabilities	393 219	499 295
		Non Current Liabilities		
41	765, 767	Funded debt unmatured	43 279	43 279
42	766	Equipment obligations	511 630	471 245
43	766.5	Capitalized Lease Obligations		
44	768	Debt in default		
45	769	Accounts payable: Affiliated Companies	54 981	47 000
46	770.1, 770.2	Unamortized debt premium	(2 065)	(1 669)
47	781	Interest in default		
48	783	Deferred revenues-Transfers from Government Authorities		
49	786	Accumulated deferred income tax credits	715 577	703 831
50	771, 772, 774, 775, 782, 784	Other long-term liabilities and deferred credits	65 738	67 901
51		Total Noncurrent Liabilities	1 389 140	1 331 587
		Shareholders' Equity		
52	791, 792	Capital Stock: (Sch. 230)	299,130	299,130
53		Common Stock	224 287	224 287
54		Preferred Stock	74 843	74 843
55	793	Discount on Capital Stock		
56	794, 795	Additional Capital (230)	11 635	11 635
		Retained Earnings:		
57	797	Appropriate (221)	146	245
58	798	Unappropriated (220)	1 403 917	1 375 291
59	798.1	Net Unrealized loss on noncurrent marketable equity securities		
60	798.5	Less Treasury Stock		
61		Net Stockholders Equity	1 714 828	1 686 301
62		Total Liabilities and Shareholders Equity	3 497 187	3 517 183

NOTES AND REMARKS

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

The notes listed below are provided to disclose supplementary information on matters which have an important effect on the financial condition of the carrier. The carrier shall give the particulars called for herein and where there is nothing to report, insert the word "none"; and in addition thereto shall enter in separate notes with suitable particulars other matters involving material amounts of the character commonly disclosed in financial statements under generally accepted accounting and reporting principles, except as shown in other schedules. This includes statements explaining (1)

service interruption insurance policies and indicating the amount of indemnity to which respondent will be entitled for work stoppage losses and the maximum amount of additional premium respondent may be obligated to pay in the event such losses are sustained by other railroads; (2) particulars concerning obligations for stock purchase options granted to officers and employees; and (3) what entries have been made for net income or retained income restricted under provisions of mortgages and other arrangements (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 \$ 0

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 Explanatory Note 7 on Page 4

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund. \$ (9 002)

(c) Is any part of pension plan funded? Specify. Yes X No Not Applicable

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

(ii) If funding is by trust agreement, list trustee(s) May 1, 1978

Date of trust agreement or latest amendment Not Applicable

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

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

(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 footnote 2 on Page 8

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

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

6. In reference to Docket No. 37465 specify the total amount of business entertainment expenditures charged to the non-operating expense account \$ None

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES (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 reported year unless specified as previous year.

NOTES AND REMARKS

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.

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 on page 12 Results of Operations.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19, for, Account No. 513. "Dividend income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 512 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 Revenue & Expenses (d)	Passenger-Related Revenue & Expenses (e)
	ORDINARY ITEMS				
	OPERATING INCOME				
	Railway Operating Income				
1	(101) Freight **	\$ 1 748 678	\$ 2 070 520	\$ 1 748 678	\$
2	(102) Passenger **	75	52	75	
2	(103) Passenger-Related	40	34	40	
4	(104) Switching	17 042	18 932	17 042	
5	(105) Water Transfers				
6	(106) Demurrage	5 287	8 643	5 287	
7	(110) Incidental	1 839	2 102	1 839	
8	(121) Joint Facility-Credit	376	511	376	
9	(122) Joint Facility-Debit		113		
10	(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	1 773 337	2 100 793	1 773 337	
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)	1 773 337	2 100 793	1 773 337	
14	(531) Railway operating expenses	1 604 369	1 808 443	1 604 369	
15	*Net revenue from railway operations	168 968	292 350	168 968	
	OTHER INCOME				
16	(506) Revenue from property used in other than carrier operations	78	79		
17	(510) Miscellaneous rent income	5 963	4 838		
18	(512) Separately operated properties-Profit	25	(94)		
19	(513) Dividend Income (cost method)				
20	(514) Interest income	6 866	804		
21	(516) Income from sinking and other funds	1 148	1 329		
22	(517) Release of premiums on funded debt	78	88		
23	(518) Contributions from other companies				
24	(519) Miscellaneous income	13 650	7 479		
	Income from affiliated companies				
25	(513) Dividends (equity method)	1 140			
26	Equity in undistributed earnings (losses)	7 293	5 579		
27	Total other income (lines 16-26)	36 241	20 102		
28	Total income (lines 15, 27)	205 209	312 452		
	MISCELLANEOUS DEDUCTIONS FROM INCOME				
29	(534) Expenses of property used in other than carrier operations	425	302		
30	(535) Taxes on property used in other than carrier operations	116	171		
31	(543) Miscellaneous rent expense	44	44		
32	(544) Miscellaneous taxes				
33	(545) Separately operated properties Loss				
34	(549) Maintenance of investment organization		3		
35	(550) Income transferred to other companies				
36	(551) Miscellaneous income charges	2 240	1 910		
37	(553) Uncollectible accounts				
38	Total miscellaneous deductions (lines 29-37)	2 825	2 430		
39	Income available for fixed charges Lines 28, 38)	202 384	310 022		
		202 384	310 022		

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	48 881	47 201
41	(b) Interest in default		
42	(547) Interest on unfunded debt	6 417	16 709
43	(548) Amortization of discount on funded debt	484	521
44	Total fixed charges (lines 40-43)	55 782	64 431
45	Income after fixed charges (lines 39, 44)	146 602	245 591
	OTHER DEDUCTIONS		
(546)	Interest on funded debt:		
46	(c) Contingent interest		
	UNUSAL OR INFREQUENT ITEMS		
47	(555) Unusual or infrequent items (debit) credit	146 602	245 591
48	Income (loss) from continuing operations (before income taxes)	146,602	245,591
	PROVISIONS FOR INCOME TAXES		
(556)	Income taxes on ordinary income:		
49	Federal income taxes	33 851	(41 421)
50	State income taxes	(1 958)	596
51	Other income taxes	168	258
52	(557) Provision for deferred taxes	9 513	118 790
53	Total provisions for income taxes (lines 49-52)	41 574	78 223
54	Income from continuing operations	105 028	167 368
	DISCONTINUED OPERATIONS		
55	(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)		
56	(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)		
57	Income before extraordinary items	105 028	167 368
	EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
58	(570) Extraordinary items (Net)		
59	(590) Income taxes on extraordinary items		
60	(591) Provision for deferred taxes - Extraordinary items		
61	Total extraordinary items (lines 57-59)		
62	(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)		
63	Net income (Loss)	105 028	167 368
	*Reconciliation of net railway operating income (NROI)		
64	Net revenues from railway operations	168 968	292 350
65	(556) Income taxes on ordinary income (-)	(32 061)	40 567
66	(557) Provision for deferred income taxes (-)	(9 513)	(118 790)
67	Income from lease of road and equipment (+)	(125)	(125)
68	Rent for leased roads and equipment (+)	464	405
69	Net railway operating income (loss)	127 733	214 407

220. RETAINED EARNINGS—UNAPPROPRIATED

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

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

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

4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 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 of beginning of year	\$ 1 337 395	\$ 37 896
2	(601.5) Prior period adjustments to beginning retained earnings		
	CREDITS		
3	(602) Credit balance transferred from income	97 735	7 293
4	(603) Appropriations released	203	
5	(606) Other credits to retained earnings equity in undistributed earnings (losses of affiliated companies)		
6	Total	97 938	7 293
	DEBITS		
7	(612) Debit balance transferred from income		
8	(616) Other debits to retained earnings equity in undistributed earnings (losses of affiliated companies)		
9	(620) Appropriations for sinking and other funds	104	
10	(621) Appropriations for other purposes		
11	(623) Dividends: Common stock	73 507	
12	Preferred stock ¹	2 994	
13	Total	76 605	
14	Net increase (decrease) during year (Line 6 minus line 13)	21 333	7 293
15	Balances at close of year (Lines 1, 2 and 14)	1 358 728	45 189
16	Balances from line 15(c)	45 189	XXXXX
17	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of Year	1 403 917	XXXXX
	REMARKS		
	Amount of assigned Federal income tax consequences:		
18	Account 606		XXXXX
19	Account 616		XXXXX

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

NOTES AND REMARKS FOR SCHEDULES 210 and 220

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.

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>	104	203	146
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16	TOTAL	104	203	146

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	<u>None</u>	\$	\$	\$	\$
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 the year.
2. Column (a) presents the items to be disclosed.
3. Columns (b), (d) and (f) require disclosures of the number of preferred, common and treasury stock, respectively, applicable to the items presented in column (a).
4. Columns (c), (e) and (g) requires the applicable disclosure of the book value 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.

Common and treasury stock								
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 on page 18 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 investment in property provided by the issue of securities. Sources and uses of funds should be individually disclosed. For example, outlays for fixed assets should not be reported net of retirements.

Dollars in thousands.

Line No.	Description (a)	Current year (b)	Prior year (c)
	SOURCES OF WORKING CAPITAL		
	Working capital provided by operations:		
1	Income (loss) from continuing operations	105 028	167 368
	Add expenses not requiring outlay of working capital; (subtract) credits not generating working capital:		
2	Retirement of nondepreciable property	1 366	1 529
3	Loss (gain) on sale or disposal of tangible property	63	(707)
4	Depreciation and amortization expenses	106 982	110 693
5	Net increase (decrease) in deferred income taxes	11 746	118 540
6	Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(7 293)	(5 579)
7	Net increase (decrease) in noncurrent portion of estimated liabilities	1 032	2 797
	Other (specify):		
8			
9			
10			
11			
12			
13	Total working capital from continuing operations	218 924	394 641
14	Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles		
15	Total working capital from operations	218 924	394 641
	Working capital from sources other than operating:		
16	Proceeds from issuance of long-term liabilities	102 800	51 000
17	Proceeds from sale/disposition of carrier operating property	13 020	14 163
18	Proceeds from sale/disposition of other tangible property	142	357
19	Proceeds from sale/repayment of investments advances	403	241
20	Net decrease in sinking and other special funds	2 839	1 882
21	Proceeds from issue of capital stock		
	Other (specify):		
22	Net long-term advances from affiliated companies	7 981	12 992
23			
24			
25			
26			
27	Total working capital from sources other than operating	127 185	80 635
28	Total sources of working capital	346 109	475 276

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	40 385	58 288
30	Cash dividends declared	76 501	72 749
31	Purchase price of carrier operating property	103 722	132 862
32	Purchase price of other tangible property	106	2 737
33	Purchase price of long-term investment and advances	2 137	204
34	Net increase in sinking or other special funds		
35	Purchase price of acquiring treasury stock		
	Other (specify):		
36	Miscellaneous changes in financial position	8 328	1 836
37			
38			
39			
40			
41			
42			
43			
44			
45	Total application of working capital	231 179	268 676
46	Net increase (decrease) in working capital	114 930	206 600

241. CHANGES IN WORKING CAPITAL

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

Line No.	Item (a)	End of year (b)	Beginning of year (c)	Increase (Decrease) (d)
1	Cash and temporary investments	8 898	6 954	1 944
2	Net receivables	285 304	207 147	78 157
3	Prepayments	23 776	34 694	(10 918)
4	Materials and supplies	110 239	125 537	(15 298)
5	Other current assets not included above	48 150	93 181	(45 031)
6	Notes payable and matured obligations			
7	Accounts payable	(287 307)	(377 581)	90 274
8	Current equipment obligations and other debt	(56 786)	(48 516)	(8 270)
9	Other current liabilities not included above	(49 126)	(73 198)	24 072
10	Net increase (decrease) in working	83 148	(31 782)	114 930

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, 7, 8, and 9 on the amount applicable to common-carrier transportation service included in accounts 707, 753, 754, and 761.5 (Do not include taxes levied in lieu of property taxes.)
4. Dollars in thousands.

Line No.	Item	Amount
	(a)	(b)
1	Construction and additions and betterments	10 772
2	Common-carrier operating purposes	336 758
3	Used by other than respondent's lessor companies	5 234
4	Total	352 764
5	Portion of balance in the material and supplies account at end of year that represents scrap and obsolete material	1 897
6	Account 707. Accounts receivable; other	12 245
7	Account 753. Audited accounts and wages payable	57 957
8	Account 754. Accounts payable; other	17 443
9	Account 761.5 Other taxes accrued	42 244

NOTES AND REMARKS

NOTES AND REMARKS

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

<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.

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 19, 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 shown 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
	(a)	(b)	(c)	(d)	1/ (2)
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					
18	721	A-3		STOCKS - NONCARRIERS - ACTIVE	
19			VII	Union Pacific Freight Service	100.00
20				Total Class A	
21					
22	721	B-1		BONDS - CARRIERS - ACTIVE	
23			VII	Mount Hood Railway Co. Deb.	
24				Due Oct. 31, 1998	
25					
26	721	C-1		OTHER SECURED OBLIGATIONS - CARRIERS - ACTIVE	
27			VII	Certificate of Int. in Union Pacific Fruit Express	
28				Co. and Pacific Fruit Express Conditional Sale	
29				Agreement 1982 - 1984	
30	1/ Explanation of joint control:				
31	Line	2		-BN Inc., O-WRR&N (50% each)	
32	"	3		-AT&SF Ry., BN Inc., CRI&PRR, C&S Ry., D&RGWRR & UPRR	16.67% each
33	"	4		-BN Inc. (16.67%) & AT&SF Ry., C&NWT Co., CMSt&PRR, ICGRR,	
34				KCS Ry., StL&SW Ry., MPRR, M-K-TRR, UPRR and N&W Ry. (8.33% each)	
35	"	5		-BN Inc., CMSt&PRR and UPRR (33.33% each)	
36	"	8		-BN Inc., and O-WRR&N (40% each); SPT Co. (20%)	
37	Lines	7 &	9	-SPT Co. and UPRR (50% each)	
38	Line	10		-Various companies	
39	"	11		-AT&SF Ry., StJ&GI Ry. (50% each)	
40	"	13		-Proprietary companies, subject to change	

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 are less than \$10,000 may be combined in one figure.

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

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

11. For affiliates which do not report to the Interstate Commerce Commission, and are jointly owned, give names and extent of control of other entities by 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
297		2/ 297					10
3/							11
6 633			6 633				12
112			112				13
14 622			14 622				14
5			5				15
546			546				16
							17
							18
	1		1				19
26 797	1	297	26 501				20
							21
							22
480			480			19	23
							24
							25
							26
							27
169		4/ 100	69			9	28
							29
							30
							31
2/ Liquidating dividend of 5 - Company dissolved							32
3/ Carried at a nominal value of \$1.00							33
4/ Matured during the year							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		<u>UNSECURED NOTES -CARRIERS - ACTIVE</u>	
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		<u>INVESTMENT ADVANCES - CARRIERS - ACTIVE</u>	
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					
18	721	E-3	VII	Union Pacific Freight Service	
19				Total Class E	
20					
21				Grand Total - Account 721	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Concluded

Investments and advances				Disposed of; Profit (loss) (j)	Adjustments Account 721.5 (k)	Dividends or interest credited to income (l)	Line No.
Opening balance (f)	Additions (g)	Deductions (if other than sale explain) (h)	Closing balance (i)				
\$	\$	\$	\$	\$	\$	\$	1
							2
175			175			11	3
							4
578			578			40	5
753			753			51	6
							7
							8
614		3	611			31	9
517	49		566				10
15			15			2	11
3 168	422		3 590				12
31	6		37				13
1 214		2	1 212			61	14
155		1	154			11	15
386	172		558				16
							17
	1 487		1 487				18
6 100	2 136	5/ 6	8 230			105	19
							20
34 299	2 137	403	36 033			184	21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
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							40

5/ Repayment 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	Mount Hood Railway Company	197		(41)			156
2	Ogden Union Railway & Depot Company	34					34
3	Portland Terminal Railroad Company	842		(1 116)			(274)
4	Portland Traction Company	448		(204)			244
5	Spokane International Railroad Company	25 850		4 702			30 552
6	Union Pacific Fruit Express Company	4 158		3 975			8 133
7	Union Pacific Motor Freight Company	6 350		108			6 458
8	Yakima Valley Transportation Company	17		(116)			(99)
9							
10							
11							
12							
13							
	Noncarrier (List specifics for each company)						
14	Union Pacific Freight Service			(15)			(15)
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	Total	37 896		7 293			45 189
27							

Road Initials: UPRR

Year 19 82

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/ \$	183	W.O. 16939	Kansas City, KS - Acq. land from Swift Company.
	119	W.O. 23890	Pocatello, ID - Acq. 61 acres of additional R/W and construct line change.
3	934	W.O. 34018	Portland, OR - Acq. 6.2 acres of property.
	141	W.O. 34020	Portland, OR - Acq. 1/4 interest in three parcels of land.

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 original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)
1	(1) Engineering	\$ 19 718	\$	\$
2	(2) Land for transportation purposes	54 718		
3	(3) Grading	170 732		
4	(4) Other right-of-way expenditures	1 004		
5	(5) Tunnels and subways	20 558		
6	(6) Bridges, trestles, and culverts	94 152		
7	(7) Elevated structures			
8	(8) Ties	65 799		
9	(9) Rails	115 830		
10	(10) Other track material	115 658		
11	(11) Ballast	45 934		
12	(12) Track laying and surfacing	74 280		
13	(13) Fences, snowsheds, and signs	9 569		
14	(16) Station and office buildings	95 748		
15	(17) Roadway buildings	22 381		
16	(18) Water stations	1 630		
17	(19) Fuel stations	8 559		
18	(20) Shops and enginehouses	63 887		
19	(22) Storage warehouses			
20	(23) Wharves and docks	71		
21	(24) Coal and ore wharves			
22	(25) TOFC/COFC terminals	8 048		
23	(26) Communication systems	31 925		
24	(27) Signals and interlockers	151 224		
25	(29) Power plants	1 247		
26	(31) Power-transmission systems	5 377		
27	(35) Miscellaneous structures	2 251		
28	(37) Roadway machines	67 265		
29	(39) Public improvements—Construction	18 930		
30	(44) Shop machinery	47 439		
31	(45) Power-plant machinery	3 777		
32	Other (specify and explain)			
33	Total expenditures for road	1 317 711		
34	(52) Locomotives	754 903		
35	(53) Freight-train cars	1 433 184		
36	(54) Passenger-train cars			
37	(55) Highway revenue equipment	19		
38	(56) Floating equipment			
39	(57) Work equipment	55 914		
40	(58) Miscellaneous equipment	8 888		
41	Total expenditures for equipment	2 252 908		
42	(76) Interest during construction	24 131		
43	(77) Other expenditures—General	4 462		
44	Total general expenditures	28 593		
45	Total	3 599 212		
46	(80) Other elements of investment	124 719		
47	(90) Construction in progress	22 015		
48	Grand Total	3 745 946		

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)	
\$ (3)	\$ 187	\$ (190)	\$ 19 528	1
1/ 4 588	36	4 552	59 270	2
3 6 648	522	6 126	176 858	3
4 120	1	119	1 123	4
			20 558	5
6 3 647	368	3 279	97 431	6
				7
1 813	237	1 576	67 375	8
1 773	311	1 462	117 292	9
4 122	300	3 822	119 480	10
1 951	129	1 822	47 756	11
4 753	252	4 501	78 781	12
358	30	328	9 897	13
16 8 167	2 717	5 450	101 198	14
17 2 577	137	2 440	17 24 821	15
18 40	15	25	18 1 655	16
19 1 297	57	1 240	19 9 799	17
20 1 266	711	555	20 64 442	18
				19
23			23 71	20
				21
25 112	6	106	25 8 154	22
26 1 379	394	985	26 32 910	23
27 4 888	130	4 758	27 155 982	24
29	65	(65)	29 1 182	25
31 535	109	426	31 5 803	26
35 5	37	(32)	35 2 219	27
37 6 699	5 774	925	37 68 190	28
39 954	445	509	39 19 439	29
44 4 212	1 743	2 469	44 49 908	30
45 38	335	(297)	45 3 480	31
				32
61 939	15 048	46 891	1 364 602	33
4 095	19 042	(14 947)	739 956	34
18 953	78 094	(59 141)	1 374 043	35
				36
			19	37
				38
7 349	1 533	5 816	61 730	39
784	705	79	8 967	40
31 181	99 374	(68 193)	2 184 715	41
	201	(201)	23 930	42
	36	(36)	4 426	43
	237	(237)	28 356	44
93 120	114 659	(21 539)	3 577 673	45
	642	(642)	124 077	46
9 741		9 741	31 756	47
102 861	115 301	(12 440)	3 733 506	48

1/ Please see note on Page 25

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
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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 (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January and in columns (c) and (f) show the depreciation base used to compute the depreciation charges 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 not 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	19 150	19 031	1.35			
2	(3) Grading	164 500	167 377	.09			
3	(4) Other right-of-way expenditures	931	993	2.00			
4	(5) Tunnels and subways	20 652	20 651	.70			
5	(6) Bridges, trestles, and culverts	90 424	92 889	1.45			
6	(7) Elevated structures						
7	(13) Fences, snowsheds, and signs	9 507	10 217	1.00			
8	(16) Station and office buildings	82 736	90 601	4.29			
9	(17) Roadway buildings	16 874	18 642	2.50			
10	(18) Water stations	1 538	1 503	5.00			
11	(19) Fuel stations	6 666	7 267	4.00			
12	(20) Shops and enginehouses	52 504	52 977	2.33			
13	(22) Storage warehouses						
14	(23) Wharves and docks	88	88	2.38			
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	6 061	6 111	3.33			
17	(26) Communications systems	28 724	30 053	2.70			
18	(27) Signals and interlockers	118 230	124 347	2.86			
19	(29) Power plants	1 381	1 326	2.86			
20	(31) Power transmission systems	5 162	5 324	2.50			
21	(35) Miscellaneous structures	2 270	2 275	2.50			
22	(37) Roadway machines	48 060	57 529	5.63			
23	(39) Public improvements—Construction	14 951	15 733	1.98			
24	(44) Shop machinery	33 071	37 108	4.50			
25	(45) Power plant machinery	3 724	3 555	3.13			
26	All other road accounts						
27	Amortization (other than defense projects)						
28	Total road	727 204	765 597	2.28			
	EQUIPMENT						
29	(52) Locomotives	754 903	740 505	5.98			
30	(53) Freight-train cars	1 433 182	1 378 244	3.29			
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	18	18	10.00			
33	(56) Floating equipment						
34	(57) Work equipment	55 917	61 368	2.89			
35	(58) Miscellaneous equipment	8 888	9 013	3.64			
36	Total equipment	2 252 908	2 189 148	4.19			
37	GRAND TOTAL	2 980 112	2 954 745				

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 lines 27 and 36.
6. 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	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ROAD						
1	(1) Engineering	3 741	258		119		3 880
2	(3) Grading	2 688	149		170		2 667
3	(4) Other, right-of-way	284	19				303
4	(5) Tunnels and subways	3 400	145				3 545
5	(6) Bridges, trestles, and culverts	38 127	1 327		388		39 066
6	(7) Elevated structures						
7	(13) Fences, snow sheds, and signs	3 614	97		34		3 677
8	(16) Station and office buildings	13 103	3 515		2 622		13 996
9	(17) Roadway buildings	3 331	449		134		3 646
10	(18) Water stations	1 463	(42)		12		1 409
11	(19) Fuel stations	1 365	270		57		1 578
12	(20) Shops and enginehouses	9 937	1 237		698		10 476
13	(22) Storage warehouses						
14	(23) Wharves and docks	56	2				58
15	(24) Coal and ore wharves						
16	(25) TOFC/COFC terminals	1 039	202		7		1 234
17	(26) Communication systems	5 965	795		356		6 404
18	(27) Signals and interlockers	34 814	3 452		12		38 254
19	(29) Power plants	124	39		65		98
20	(31) Power-transmission systems	1 652	131		110		1 673
21	(35) Miscellaneous structures	295	57		3		349
22	(37) Roadway machines	5 158	2 955		5 534		2 579
23	(39) Public improvements—Construction	4 425	299		238		4 486
24	(44) Shop machinery*	4 717	1 581		948		5 350
25	(45) Power-plant machinery*	130	116		334		(88)
26	All other road accounts						
27	Amortization (Adjustment)						
28	Total road	139 428	17 053		11 841		144 640
	EQUIPMENT						
29	(52) Locomotives	204 827	44 735		18 094		231 468
30	(53) Freight-train cars	435 683	46 408		65 364		416 727
31	(54) Passenger-train cars						
32	(55) Highway revenue equipment	3	1				4
33	(56) Floating equipment						
34	(57) Work equipment	23 569	1 690		986		24 273
35	(58) Miscellaneous equipment	7 605	329		633		7 301
36	Amortization Adjustments						
37	Total Equipment	671 687	93 163		85 077		679 773
38	GRAND TOTAL	811 115	110 216		96 918		824 413

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

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	\$ NONE	\$	\$	\$	\$	\$
1	(1) Engineering						
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	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	\$	\$	%
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) 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 on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."

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

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

5. 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	Balance at beginning of year	CREDITS TO RESERVE During the Year		DEBITS TO RESERVE During the Year		Balance at close of year
			Charges to others	Other credits	Retirements	Other debits	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	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						

NOTES AND REMARKS

(Dollars in Thousands)

Note referring to Schedule 332, Page 30:

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 31:

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

Depreciation on property owned and used, leased to other, not included in Operating Expense \$73.

Depreciation on property jointly owned and not used account cessation of passenger service \$16.

Note referring to Schedule 352B, Page 39:

- 1/ Excludes amounts by primary accounts for items shown on Schedules 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."

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 to compute

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 to compute the depreciation for December and dividing the total also 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.	(Dollars in thousands) 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 _____			
36	GRAND TOTAL _____			X X X X

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	\$ NONE	\$	\$	\$	\$	\$
1	(1) Engineering						
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	3 387	\$ 3 011 598	\$ 746 516
2	L	Oregon Short Line Railroad Company	2 174	218 410	32 760
3	L	Oregon-Washington RR & Navigation Co.	1 611	269 834	28 570
4	L	Los Angeles & Salt Lake RR Company	1 007	186 313	21 899
5	L	St. Joseph & Grand Island Ry. Co.	241	44 260	3 074
6	P	Des Chutes Railroad Company	1/ 24	3 091	517
7					
8		Total U.P.R.R. Co. and Leased Lines	8 444	3 733 506	833 336
9					
10		Add: Leased from Others			
11	O	U.S. Government-Sable to Bunell, Colo.,			
12		used under contract	1/ 1	2/	4/
13	O	City of Kansas City, Kansas - tracks	1/	3/ 487	4/
14	O	Burlington Northern Inc., Spokane, WA-trks.	1/	3/ 46	4/
15	O	Sou.Pac.Trans.Co., Calif. Rental of Land		3/ 88	4/
16	O	C.R.I.&P.RR Co., Track Rental Colby to			
17		Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4 600	4/
18	O	Bureau of Land Management for trackage			
19		at Hanna, Wyoming	1/	3/ 11	4/
20		Total additions	1	5 232	
21					
22		Deduct: Leased to Others			
23	O	Sou. Pac. Trans. Co., West of Ogden	5	3/ 333	4/
24	O	Ogden Union Railway & Depot Co., Ogden, UT	3	3/ 929	4/
25	O	Burlington Northern Inc., Garrison to			
26		Meaderville, Montana	52	3/ 821	4/
27		Total deductions	60	2 083	
28					
29		1/ Figures in Col. (c) are miles of road only, but contract on lease also			
30		covers trackage other than miles of road.			
31		2/ Value not known. No rental paid.			
32		3/ Actual value not known. Amounts reported in lieu thereof represents			
33		results of capitalizing annual rents of 6% in accordance with instruc-			
34		tions to respondent dated March 23, 1942 from I.C.C. Director of			
35		Statistics.			
36		4/ Amounts of depreciation and amortization accrued not known.			
37					
38					
39		TOTAL	8 385	3 736 655	833 336

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 on page 35 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 prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

5. Dollars in thousands.

Line No.	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other leased properties (e)
		\$	\$	\$	\$
1	(1) Engineering _____	8 858	10 671		
2	(2) Land for transportation purposes _____	14 629	44 623	16	
3	(3) Grading _____	75 306	100 326	1 225	
4	(4) Other right-of-way expenditures _____	618	503	1	
5	(5) Tunnels and subways _____	15 434	5 087	39	
6	(6) Bridges, trestles, and culverts _____	45 000	51 897	530	
7	(7) Elevated structures _____				
8	(8) Ties _____	33 459	33 832	84	
9	(9) Rails _____	58 724	57 976	590	
10	(10) Other track material _____	61 838	57 287	355	
11	(11) Ballast _____	28 066	19 564	126	
12	(12) Track laying and surfacing _____	36 908	41 715	158	
13	(13) Fences, snowsheds, and signs _____	4 738	5 145	14	
14	(16) Station and office buildings _____	58 257	42 912	30	
15	(17) Roadway buildings _____	15 216	9 598	9	
16	(18) Water stations _____	784	871	1	
17	(19) Fuel stations _____	5 041	4 757	1	
18	(20) Shops and enginehouses _____	38 089	26 353		
19	(22) Storage warehouses _____				
20	(23) Wharves and docks _____		71		
21	(24) Coal and ore wharves _____				
22	(25) TOFC/COFC terminals _____	1 835	6 319		
23	(26) Communication systems _____	18 621	14 266	24	
24	(27) Signals and interlockers _____	92 681	63 091	211	
25	(29) Power plants _____	948	235	1	
26	(31) Power-transmission systems _____	3 588	2 215		
27	(35) Miscellaneous structures _____	1 234	985		
28	(37) Roadway machines _____	68 163	27		
29	(39) Public improvements—Construction _____	8 786	10 650	3	
30	(44) Shop machinery _____	31 737	18 170		
31	(45) Power-plant machinery _____	2 190	1 290		
32	Leased property capitalized rentals (explain) _____				1/ 3 149
33	Other (specify & explain) _____				
34	Total expenditures for road _____	730 748	630 436	3 418	3 149
35	(52) Locomotives _____	739 956			
36	(53) Freight-train cars _____	1 374 040	3		
37	(54) Passenger-train cars _____				
38	(55) Highway revenue equipment _____	19			
39	(56) Floating equipment _____				
40	(57) Work equipment _____	60 219	1 512		
41	(58) Miscellaneous equipment _____	8 966			
42	Total expenditures for equipment _____	2 183 200	1 515		
43	(76) Interest during construction _____	11 542	12 273	115	
44	(77) Other expenditures—General _____	2 085	2 320	21	
45	Total general expenditures _____	13 627	14 593	136	
46	Total _____	2 927 575	646 544	3 554	3 149
47	(80) Other elements of investment _____	65 061	59 479	(463)	
48	(90) Construction work in progress _____	18 962	12 794		
49	Grand Total _____	3 011 598	718 817	3 091	3 149

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

Disclose in the following schedules the required information concerning the respondents leases.

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	\$	\$	\$	\$	\$	\$	\$
	Less: Executory costs:							
2	- Taxes	NONE						
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)
10	Present value of minimum lease payments from Part I above	\$ NONE
11	Contingent rentals	
12	Minimum noncancelable sublease rentals	
13	Net rental expense	

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 at "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		

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	\$ 7 364	\$ 1 343	\$ 1 343	\$ 1 343	\$ 671	\$	\$ 12 064
2	Minimum noncancelable sublease rentals							
3	Net minimum lease payments	7 364	1 343	1 343	1 343	671		12 064

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	\$ 12 064	\$ 12 087
5	Contingent rentals		
6	Less: Sublease rentals		
7	Total rental expense	12 064	12 087

Road Initials UPRR

Year 19 82

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)

NOT REQUIRED

(b)

(c)

(d)

(e)

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 (a)	Freight					Passenger (g) <u>1/</u>	Total (h)
		Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	WAY AND STRUCTURES:	\$	\$	\$	\$	\$	\$	\$
	ADMINISTRATION:							
1	Track	9 236	617	183	2 082	12 118		12 118
2	Bridge and Building	853	57	17	189	1 116		1 116
3	Signal	1 358	91	27	301	1 777		1 777
4	Communication	1 580	106	31	351	2 068		2 068
5	Other	11 084	741	219	2 461	14 505		14 505
	REPAIR AND MAINTENANCE:							
6	Roadway - Running	2 612	926	1 049	28	4 615		4 615
7	Roadway - Switching	151	54	60	2	267		267
8	Tunnels and Subways - Running	13	1	20	2	36		36
9	Tunnels and Subways - Switching	1		1		2		2
10	Bridges and Culverts - Running	1 874	526	181	351	2 932		2 932
11	Bridges and Culverts - Switching	108	30	11	20	169		169
12	Ties - Running	N/A	8 926	N/A	N/A	8 926		8 926
13	Ties - Switching	N/A	515	N/A	N/A	515		515
14	Rail - Running	N/A	15 217	N/A	N/A	15 217		15 217
15	Rail - Switching	N/A	879	N/A	N/A	879		879
16	Other Track Material - Running	N/A	6 157	N/A	N/A	6 157		6 157
17	Other Track Material - Switching	N/A	356	N/A	N/A	356		356
18	Ballast - Running	N/A	2 137	N/A	N/A	2 137		2 137
19	Ballast - Switching	N/A	123	N/A	N/A	123		123
20	Track laying and surfacing - Running	56 399	1 530	2 918	3 483	64 330		64 330
21	Track laying and surfacing - Switching	3 257	88	169	201	3 715		3 715
22	Road Property Damaged - Running	1 585	898	194	119	2 796		2 796
23	Road Property Damaged - Switching	92	52	11	7	162		162
24	Road Property Damaged - Other	883	485	104	64	1 536		1 536
25	Signals and Interlockers - Running	8 437	4 300	181	1 223	14 141		14 141
26	Signals and Interlockers - Switching	487	248	11	71	817		817
27	Communications Systems	2 387	1 099	111	363	3 960		3 960
28	Electric Power Systems	288	171	18	64	541		541
29	Highway Grade Crossings - Running	1 149	405	115	24	1 693		1 693
30	Highway Grade Crossings - Switching	66	24	7	1	98		98
31	Station and Office Buildings	2 608	955	1 678	253	5 494		5 494
32	Shop Buildings - Locomotives	1 110	415	56	229	1 810		1 810
33	Shop Buildings - Freight Cars	770	288	39	159	1 256	N/A	1 256
34	Shop Buildings - Other Equipment	101	37	5	21	164		164

410. RAILWAY OPERATING EXPENSE - Continued

Road Initials UPRR

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Line No.	Name of railway operating expense account (a)	Freight					Passenger (g) 1/	Total (h)
		Salaries and wages (b)	Materials, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)		
	WAY AND STRUCTURES - Continued:	\$	\$	\$	\$	\$	\$	\$
	REPAIR AND MAINTENANCE - Continued:							
101	Locomotive Servicing Facilities	142	196	45		383		383
102	Miscellaneous Buildings and Structures	1 633	881	165	18	2 697		2 697
103	Coal Terminals						N/A	
104	Ore Terminals						N/A	
105	Other Marine Terminals	7				7	N/A	7
106	TOFC/COFC - Terminals	42	78	706	1	827	N/A	827
107	Motor Vehicle Loading and Distribution Facilities	24				24	N/A	24
108	Facilities for Other Specialized Service Operations	8				8	N/A	8
109	Roadway Machines	2 846	5 158	420	512	8 936		8 936
110	Small Tools and Supplies	29	6 708	742	196	7 675		7 675
111	Snow Removal	1 951	58	261	13	2 283		2 283
112	Fringe Benefits - Running	N/A	N/A	N/A	22 327	22 327		22 327
113	Fringe Benefits - Switching	N/A	N/A	N/A	1 288	1 288		1 288
114	Fringe Benefits - Other	N/A	N/A	N/A	11 930	11 930		11 930
115	Casualties and Insurance - Running	N/A	N/A	N/A	3 160	3 160		3 160
116	Casualties and Insurance - Switching	N/A	N/A	N/A	1 581	1 581		1 581
117	Casualties and Insurance - Other	N/A	N/A	N/A	1 176	1 176		1 176
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	452	N/A	452		452
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	3 686	N/A	3 686		3 686
125	Joint Facility Rent - Debit - Switching	N/A	N/A	769	N/A	769		769
126	Joint Facility Rent - Debit - Other	N/A	N/A	364	N/A	364		364
127	Joint Facility Rent - [Credit] - Running	N/A	N/A	(1 102)	N/A	(1 102)		(1 102)
128	Joint Facility Rent - [Credit] - Switching	N/A	N/A	(70)	N/A	(70)		(70)
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	13	N/A	13		13
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	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g) <u>1/</u>	(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	5 328	5 328		5 328
137	Depreciation - Switching	N/A	N/A	N/A	308	308		308
138	Depreciation - Other	N/A	N/A	N/A	7 507	7 507		7 507
139	Joint Facility - Debit - Running	N/A	N/A	6 152	N/A	6 152		6 152
140	Joint Facility - Debit - Switching	N/A	N/A	2 046	N/A	2 046		2 046
141	Joint Facility - Debit - Other	N/A	N/A	1 885	N/A	1 885		1 885
142	Joint Facility - [Credit] - Running	N/A	N/A	(4 343)	N/A	(4 343)		(4 343)
143	Joint Facility - [Credit] - Switching	N/A	N/A	164	N/A	164		164
144	Joint Facility - [Credit] - Other	N/A	N/A	(15)	N/A	(15)		(15)
145	Dismantling Retired Road Property - Running	338	4	379	13	734		734
146	Dismantling Retired Road Property - Switching	19		22	1	42		42
147	Dismantling Retired Road Property - Other	182	2	205	7	396		396
148	Other - Running	203	46	121	929	1 299		1 299
149	Other - Switching	11	3	7	54	75		75
150	Other - Other	110	25	65	502	702		702
151	Total Way and Structures	116 034	61 613	20 101	68 920	266 668		266 668
	EQUIPMENT:							
	LOCOMOTIVES:							
201	Administration	6 560	355	458	2 294	9 667		9 667
202	Repair and Maintenance	37 512	32 508	7 893	(22)	77 891		77 891
203	Machinery Repair	1 536	971	143		2 650		2 650
204	Equipment Damaged	20	16	4		40		40
205	Fringe Benefits	N/A	N/A	N/A	16 490	16 490		16 490
206	Other Casualties and Insurance	N/A	N/A	N/A	1 299	1 299		1 299
207	Lease Rentals - Debit	N/A	N/A		N/A			
208	Lease Rentals - [Credit]	N/A	N/A	(3 345)	N/A	(3 345)		(3 345)
209	Joint Facility Rent - Debit	N/A	N/A	122	N/A	122		122
210	Joint Facility Rent - [Credit]	N/A	N/A	(115)	N/A	(115)		(115)
211	Other Rents - Debit	N/A	N/A		N/A			
212	Other Rents - [Credit]	N/A	N/A	(423)	N/A	(423)		(423)
213	Depreciation	N/A	N/A	N/A	45 888	45 888		45 888
214	Joint Facility - Debit	N/A	N/A	719	N/A	719		719
215	Joint Facility - [Credit]	N/A	N/A	(163)	N/A	(163)		(163)
216	Repairs Billed to Others - [Credit]	N/A	N/A	(11)	N/A	(11)		(11)

410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account (a)	Freight					Passenger (g) <u>1/</u>	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	63	2	5		70		70
218	Other	74	428	7	(3)	506		506
219	Total Locomotives	45 765	34 280	5 294	65 946	151 285		151 285
	FREIGHT CARS:							
220	Administration	4 716	255	329	1 650	6 950	N/A	6 950
221	Repair and Maintenance	26 037	16 415	17 180	84	59 716	N/A	59 716
222	Machinery Repair	570	361	53		984	N/A	984
223	Equipment Damaged	130	82	956	3 713	4 881	N/A	4 881
224	Fringe Benefits	N/A	N/A	N/A	11 943	11 943	N/A	11 943
225	Other Casualties and Insurance	N/A	N/A	N/A	2 096	2 096	N/A	2 096
226	Lease Rentals - Debit	N/A	N/A	1 348	N/A	1 348	N/A	1 348
227	Lease Rentals - [Credit]	N/A	N/A	(10 461)	N/A	(10 461)	N/A	(10 461)
228	Joint Facility Rent - Debit	N/A	N/A	1	N/A	1	N/A	1
229	Joint Facility Rent - [Credit]	N/A	N/A	(38)	N/A	(38)	N/A	(38)
230	Other Rents - Debit	N/A	N/A	151 572	N/A	151 572	N/A	151 572
231	Other Rents - [Credit]	N/A	N/A	(70 809)	N/A	(70 809)	N/A	(70 809)
232	Depreciation	N/A	N/A	N/A	46 836	46 836	N/A	46 836
233	Joint Facility - Debit	N/A	N/A		N/A		N/A	
234	Joint Facility - [Credit]	N/A	N/A	(4)	N/A	(4)	N/A	(4)
235	Repairs Billed to Others - [Credit]	N/A	N/A	(16 457)	N/A	(16 457)	N/A	(16 457)
236	Dismantling Retired Property	1 583	51	115	7	1 756	N/A	1 756
237	Other	53	308	5	(207)	159	N/A	159
238	Total Freight Cars	33 089	17 472	73 790	66 122	190 473	N/A	190 473
	OTHER EQUIPMENT:							
301	Administration	3 094	167	216	1 082	4 559		4 559
	Repair and Maintenance:							
302	Trucks, Trailers, and Containers - Revenue Service		(10)	371	368	729	N/A	729
303	Floating Equipment - Revenue Service						N/A	
304	Passenger and Other Revenue Equipment	(3)	3			0		0
305	Computers and Data Processing Systems			1 411	117	1 528		1 528
306	Machinery	337	213	31		581		581
307	Work and Other Non-Revenue Equipment	3 408	2 540	950	3 574	10 472		10 472
308	Equipment Damaged	4	3	1	4	12		12
309	Fringe Benefits	N/A	N/A	N/A	2 428	2 428		2 428
310	Other Casualties and Insurance	N/A	N/A	N/A	2 077	2 077		2 077
311	Lease Rentals - Debit	N/A	N/A	1 690	N/A	1 690		1 690
312	Lease Rentals - [Credit]	N/A	N/A		N/A			

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410. RAILWAY OPERATING EXPENSE - Continued

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Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g) <u>1/</u>	(h)
		\$	\$	\$	\$	\$	\$	\$
	OTHER EQUIPMENT—Continued:							
313	Joint Facility Rent - Debit	N/A	N/A	27	N/A	27		27
314	Joint Facility Rent - [Credit]	N/A	N/A	(227)	N/A	(227)		(227)
315	Other Rents - Debit	N/A	N/A	8 576	N/A	8 576		8 576
316	Other Rents - [Credit]	N/A	N/A	(1 369)	N/A	(1 369)		(1 369)
317	Depreciation	N/A	N/A	N/A	4 276	4 276		4 276
318	Joint Facility - Debit	N/A	N/A	219	N/A	219		219
319	Joint Facility - [Credit]	N/A	N/A		N/A			
320	Repairs Billed to Others - [Credit]	N/A	N/A		N/A			
321	Dismantling Retired Property	1				1		1
322	Other	11	64	1		76		76
323	Total Other Equipment	6 852	2 980	11 897	13 926	35 655		35 655
324	Total Equipment	85 706	54 732	90 981	145 994	377 413		377 413
	TRANSPORTATION:							
	TRAIN OPERATIONS:							
401	Administration	17 008	1 516	1 374	3 927	23 825		23 825
402	Engine Crews	62 990	25	124	225	63 364		63 364
403	Train Crews	109 298	44	165	123	109 630		109 630
404	Dispatching Trains	8 544	1	60	17	8 622		8 622
405	Operating Signals and Interlockers	3 154	1 000	623	506	5 283		5 283
406	Operating Drawbridges	371	1	33	(2)	403		403
407	Highway Crossing Protection	288		15		303		303
408	Train Inspection and Lubrication	9 986	8 896	250	(64)	19 068		19 068
409	Locomotive Fuel	976	218 178	351	(36)	219 469		219 469
410	Electric Power Purchased or Produced for Motive Power							
411	Servicing Locomotives	12 587	1 873	631	(48)	15 043		15 763
412	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	5 570	5 570		5 570
413	Clearing Wrecks	826	181	918	122	2 047		2 047
414	Fringe Benefits	N/A	N/A	N/A	58 763	58 763		58 763
415	Other Casualties and Insurance	N/A	N/A	N/A	7 298	7 298		7 298
416	Joint Facility - Debit	N/A	N/A	1 665	N/A	1 665		1 665
417	Joint Facility - [Credit]	N/A	N/A	(717)	N/A	(717)		(717)
418	Other	7 376	1 359	4 070	7 602	20 407		20 407
419	Total Train Operations	233 404	233 074	9 562	84 003	560 043		560 043
	YARD OPERATIONS:							
420	Administration	5 527	492	446	1 276	7 741		7 741
421	Switch Crews	39 029	533	487	257	40 306		40 306

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410. RAILWAY OPERATING EXPENSE - Continued

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
	(a)	(b)	(c)	(d)	(e)	(f)	(g) $\frac{1}{2}$	(h)
	YARD OPERATIONS - Continued:							
422	Controlling Operations	\$ 8 598	\$ 117	\$ 107	\$ 56	\$ 8 878		\$ 8 878
423	Yard and Terminal Clerical	13 558	185	169	89	14 001		14 001
424	Operating Switches, Signals, Retarders and Humps	1 470	20	18	10	1 518		1 518
425	Locomotive Fuel	44	9 763	16	(2)	9 821		9 821
426	Electric Power Purchased or Produced for Motive Power							
427	Servicing Locomotives	563	84	30	(2)	675		675
428	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A				
429	Clearing Wrecks	376	83	419	56	934		934
430	Fringe Benefits	N/A	N/A	N/A	17 261	17 261		17 261
431	Other Casualties and Insurance	N/A	N/A	N/A	7 915	7 915		7 915
432	Joint Facility - Debit	N/A	N/A	9 563	N/A	9 563		9 563
433	Joint Facility - [Credit]	N/A	N/A	(3 037)	N/A	(3 037)		(3 037)
434	Other	74	2	573	4	653		653
435	Total Yard Operations	69 239	11 279	8 791	26 920	116 229		116 229
	TRAIN AND YARD OPERATIONS COMMON:							
501	Cleaning Car Interiors	6 628	767	919	N/A	8 314		8 314
502	Adjusting and Transferring Loads	651		279	N/A	930	N/A	930
503	Car Loading Devices and Grain Doors	271	978	12	N/A	1 261	N/A	1 261
504	Freight Lost or Damaged - all other	N/A	N/A	N/A	6 314	6 314		6 314
505	Fringe Benefits	N/A	N/A	N/A	1 962	1 962		1 962
506	Total Train and Yard Operations Common	7 550	1 745	1 210	8 276	18 781		18 781
	SPECIALIZED SERVICE OPERATIONS:							
507	Administration	159	11	11	30	211	N/A	211
508	Pickup & Delivery and Marine Line Haul						N/A	
509	Loading & Unloading and Local Marine	1 121	7	2 011		3 139	N/A	3 139
510	Protective Services			3 303		3 303	N/A	3 303
511	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	495	495	N/A	495
512	Fringe Benefits	N/A	N/A	N/A	462	462	N/A	462
513	Casualties and Insurance	N/A	N/A	N/A	296	296	N/A	296
514	Joint Facility - Debit	N/A	N/A	19	N/A	19	N/A	19
515	Joint Facility - [Credit]	N/A	N/A		N/A		N/A	
516	Other	945	83	53	6	1 087	N/A	1 087
517	Total Specialized Services Operations	2 225	101	5 397	1 289	9 012	N/A	9 012
	ADMINISTRATIVE SUPPORT OPERATIONS:							
518	Administration	2 375	212	191	548	3 326		3 326

410. RAILWAY OPERATING EXPENSE - Concluded

Line No.	Name of railway operating expense account	Freight					Passenger	Total
		Salaries and wages	Material, tools, supplies, fuels, and lubricants	Purchased services	General	Total freight expense		
		(a)	(b)	(c)	(d)	(e)		
	ADMINISTRATIVE SUPPORT OPERATIONS - Con:	\$	\$	\$	\$	\$	\$	\$
519	Employees Performing Clerical and Accounting Functions	35 909	777	3 056	1 441	41 183		41 183
520	Communication Systems Operation	2 307	79	1 160	320	3 866		3 866
521	Loss and Damage Claims Processing	5	4	14		23		23
522	Fringe Benefits	N/A	N/A	N/A	8 225	8 225		8 225
523	Casualties and Insurance	N/A	N/A	N/A	1 332	1 332		1 332
524	Joint Facility - Debit	N/A	N/A	294	N/A	294		294
525	Joint Facility - [Credit]	N/A	N/A		N/A			
526	Other	43	29	191	1 540	1 803		1 803
527	Total Administrative Support Operations	40 639	1 101	4 906	13 406	60 052		60 052
528	Total Transportation	353 057	247 300	29 866	133 894	764 117		764 117
	GENERAL AND ADMINISTRATIVE:							
601	Officers - General Administration	31 648	1 567	2 940	5 375	41 530		41 530
602	Accounting, Auditing and Finance	21 673	1 143	2 015	6 471	31 302		31 302
603	Management Services and Data Processing	10 301	509	957	1 749	13 516		13 516
604	Marketing	8 632	103	400	1 198	10 333		10 333
605	Sales	11 615	139	537	1 612	13 903		13 903
606	Industrial Development						N/A	
607	Personnel and Labor Relations	3 988	198	371	1 292	5 849		5 849
608	Legal and Secretarial	3 872	20	4 628	608	9 128		9 128
609	Public Relations and Advertising	124	5	1 503	425	2 057		2 057
610	Research and Development							
611	Fringe Benefits	N/A	N/A	N/A	35 174	35 174		35 174
612	Casualties and Insurance	N/A	N/A	N/A	234	234		234
613	Writedown of Uncollectible Accounts	N/A	N/A	N/A	1 073	1 073		1 073
614	Property Taxes	N/A	N/A	N/A	27 666	27 666		27 666
615	Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	(2 654)	(2 654)		(2 654)
616	Joint Facility - Debit	N/A	N/A	843	N/A	843		843
617	Joint Facility - [Credit]	N/A	N/A	(3)	N/A	(3)		(3)
618	Other	4 356	648	204	1 012	6 220		6 220
619	Total General and Administrative	96 209	4 332	14 395	81 235	196 171		196 171
620	Total Carrier Operating Expenses	651 006	367 977	155 343	430 043	1 604 369		1 604 369
1/ Passenger information is not reported in accordance with exemption granted by the Bureau of Accounts, ICC, in letter dated October 25, 1976.								

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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 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 column (e), 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. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (e) as a debit or credit to the appropriate line item; the net adjustment on line 35 shall equal the adjustment reported on line 27 of schedule 335.

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

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

7. Dollars in thousands.

Line No.	Property account	Category (a)	Depreciation (b)	Retirement (c)	Lease/Rentals (net) (d)	Amortization Adjustment During year (e)
1	1	Engineering	\$ 257	\$ (60)	\$	
2	2	Land for transportation purposes	N/A	N/A		
3	3	Grading	149	498		
4	4	Other right-of-way expenditures	19			
5	5	Tunnels and subways	145			
6	6	Bridges, trestles and culverts	1 327	N/A		
7	7	Elevated structures		N/A		
8	8	Ties	N/A	150		
9	9	Rails	N/A	52		
10	10	Other track material	N/A	172		
11	11	Ballast	N/A	110		
12	12	Track laying and surfacing	N/A	214		
13	13	Fences, snowsheds and signs	97	N/A		
14	16	Station and office buildings	1 242	N/A		
15	17	Roadway buildings	395	N/A		
16	18	Water stations	(42)	N/A		
17	19	Fuel stations	271	N/A		
18	20	Shops and enginehouses	1 238	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	202	N/A		
23	26	Communications systems	806	N/A		
24	27	Signals and interlockers	3 440	N/A		
25	29	Power plants	39	N/A		
26	31	Power transmission systems	131	N/A		
27	35	Miscellaneous structures	57	N/A		
28	37	Roadway machines	2 955	N/A		
29	39	Public improvements; construction	299	2		
30	45	Power plant machines	116	N/A		
31	76	Interest during construction	N/A	194	N/A	
32	77	Other expenditures; general	N/A	34	N/A	
33	80	Other elements of investment	N/A		N/A	
34	-	Other lease/rentals			340	
35	-	Total	13 143	1 366	340	

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 (c), (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		124	158		244	169
2	Box-Plain 50 Foot and Longer		2 448	6 028	1 885	3 596	6 325
3	Box-Equipped		2 292	6 365	1	4 250	6 121
4	Gondola-Plain		1 969	1 787		1 209	2 900
5	Gondola-Equipped		82	319		139	448
6	Hopper-Covered		5 209	12 389	18 194	1 403	4 133
7	Hopper-Open Top-General Service		5 095	6 549		5 137	5 538
8	Hopper-Open Top-Special Service		11	24	1	235	136
9	Refrigerator-Mechanical			107	207	13 745	1 685
10	Refrigerator-Non-Mechanical		1 906	5 206	1 135	1 817	3 881
11	Flat TOFC/COFC		35	85	18 395	472	850
12	Flat Multi-Level		123	3 478	6 795	792	5 488
13	Flat-General Service		168	499	99	238	168
14	Flat-Other		607	2 093	2 953	574	1 650
15	Tank-Under 22,000 Gallons				15 748		
16	Tank-22,000 Gallons and Over				7 496		
17	All Other Freight Cars		4	190	978	379	820
18	Auto Racks			5 359			3 143
19	Total Freight Train Cars		20 073	50 736	73 887	34 230	43 455
	OTHER FREIGHT CARRYING EQUIPMENT						
20	Refrigerated Trailers			957			34
21	Other Trailers						8 201
22	Refrigerated Containers						352
23	Other Containers			957			8 587
24	Total Trailers & Containers		20 073	51 693	73 887	34 230	52 042
25	Grand Total (Lines 19 & 24)						

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) locomotives: line 5 plus line 38 compared to the sum of Schedule 410, lines 202, 203 plus 216, 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-Order Equipment (line 40), and Work and Other Non-Revenue Equipment (line 41) compared to Schedule 410, the sum of lines 302 through 307. 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). 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 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. Amortization adjustment of each equipment type which is included in column (c) shall be reported in column (e) as a debit or credit to the appropriate line item, the net adjustment on line 43 shall equal the equipment amortization adjustment reported on line 36 column (c) 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 charges 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 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 (h) and (i) and should not include the cost of equipment used, but not owned, when the rents therefore 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 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 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 in column (c) of Schedule 332 should equal the combined aggregate totals of line items comprising the equipment depreciation bases of columns (h) and (i).
9. Accumulated depreciation for each class of equipment shall be reported in columns (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 columns (j) and (k).

SCHEDULE 415. SUPPORTING SCHEDULE: EQUIPMENT

SEE INSTRUCTIONS ON PAGE 53

Line No.	Types of Equipment (a)	Repairs (Net Expense) (b)	Depreciation		Amortization
			Owned (c)	Capitalized lease (d)	Adjustment net during year (e)
	LOCOMOTIVES:				
1	Diesel Locomotive - Yard	\$ 4 252	\$ 711	\$	\$
2	Diesel Locomotive - Road	73 628	44 024		
3	Other Locomotive - Yard				
4	Other Locomotive - Road				
5	TOTAL	77 880	44 735		
	FREIGHT TRAIN CARS:				
6	Box-Plain 40 Foot	221	475		
7	Box-Plain 50 Foot and Longer	3 745	4 810		
8	Box-Equipped	3 470	4 045		
9	Gondola-Plain	3 398	1 888		
10	Gondola-Equipped	442	776		
11	Hopper-Covered	10 898	10 849		
12	Hopper-Open Top-General Service	4 007	8 097		
13	Hopper-Open Top-Special Service	1 401	540		
14	Refrigerator-Mechanical	1 055	4 869		
15	Refrigerator-Nonmechanical	2 757	4 116		
16	Flat TOFC/COFC	3 943	137		
17	Flat Multi-level	1 321	69		
18	Flat-General Service	499	610		
19	Flat-Other	2 195	1 439		
20	All Other Freight Cars	2 865	237		
21	Cabooses	972	621		
22	Auto Racks	69	2 830		
23	Miscellaneous Accessories				
24	TOTAL FREIGHT TRAIN CARS	43 258	46 408		
	OTHER EQUIPMENT-REVENUE FREIGHT				
	HIGHWAY EQUIPMENT				
25	Refrigerated Trailers				
26	Other Trailers	729			
27	Refrigerated Containers				
28	Other Containers		1		
29	Bogies				
30	Chassis				
31	Other Highway Equipment (Freight)				
32	TOTAL HIGHWAY EQUIPMENT	729	1		
	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)				
37	Computer & Data Processing Equipment	1 528	2 256		
38	Machinery - Locomotives ¹	2 650	1 153		
39	Machinery - Freight Cars ²	984	428		
40	Machinery - Other Equipment ³	581			
41	Work & Other Non-revenue Equipment	10 472	2 019		
42	TOTAL OTHER EQUIPMENT	16 215	5 856		
43	TOTAL, ALL EQUIPMENT (FREIGHT PORTION)	138 082	97 000		

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 53

Retirements (f)	Lease and Rentals (Net) (g)	Depreciation Base as of 12/31		Accumulated Depreciation as of 12/31	
		Owned (h)	Capitalized lease (i)	Owned (j)	Capitalized lease (k)
\$ (1)		\$ 15 241		\$ 2 995	
		725 264		228 474	
	(3 768)				
(1)	(3 768)	740 505		231 469	
(13)		6 870		11 441	
	437	137 060		48 124	
(1)	(53)	121 713		35 697	
(63)		80 491		17 667	
(5)		33 293		9 678	
	729	329 054		76 710	
(45)	(109)	213 180		40 146	
		12 914		3 635	
	(9 960)	134 864		75 422	
		143 759		45 960	
		4 265		(348)	
		2 596		188	
(77)	(72)	20 024		11 449	
		55 301		14 072	
	(78)	5 980		5 069	
(1)		22 812		8 499	
	(6)	54 068		13 318	
(205)	(9 112)	1 378 244		416 727	
	1 684				
		18		4	
	1 684	18		4	
	(417)	70 381		31 574	
	(417)	70 381		31 574	
(206)	(11 613)	2 189 148		679 774	

*The data to be reported on lines 38, 39, and 40 in columns (h) and (i), 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 (k) is calculated by multiplying the investment in each element by the effective composite rate for property account 44, and then adding or subtracting the adjustment reported in column (e) should equal amount shown in column (c) schedule 335.

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 (total 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	\$ 211	\$	\$	\$	\$	\$	\$	\$	\$ 211
2	Pick up & delivery, marine line haul							N/A		
3	Loading and unloading and local marine	3 139						N/A		3 139
4	Protective services <small>Total debit and credits</small>							3 303		3 303
5	Freight lost or damaged-solely related	495								495
6	Fringe benefits	462								462
7	Casualty and insurance	296								296
8	Joint facility - Debit	19								19
9	Joint facility - Credit									
10	Other	1 087								1 087
11	Total	5 709						3 303		9 012

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 _____	47
7	Roadway - Switching _____	
8	Tunnels and Subways - Running _____	2
9	Tunnels and Subways - Switching _____	
10	Bridges and Culverts - Running _____	34
11	Bridges and Culverts - Switching _____	
12	Ties - Running _____	101
13	Ties - Switching _____	
14	Rail - Running _____	196
15	Rail - Switching _____	
16	Other Track Material - Running _____	208
17	Other Track Material - Switching _____	
18	Ballast - Running _____	31
19	Ballast - Switching _____	
20	Track laying and surfacing - Running _____	630
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 _____	30
30	Highway Grade Crossings - Switching _____	
31	Station and Office Buildings _____	10
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 _____	10
109	Roadway Machines _____	106
110	Small Tools and Supplies _____	71
111	Snow Removal _____	18
112	Fringe Benefits - Running _____	151
113	Fringe Benefits - Switching _____	
114	Fringe Benefits - Other _____	14
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 _____	1 659

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	EQUIPMENT	\$
	Locomotives	
201	Administration _____	
202	Repair and Maintenance _____	134
203	Machinery Repair _____	
204	Equipment Damaged _____	
205	Fringe Benefits _____	35
206	Other Casualties and Insurance _____	
207	Lease Rentals - Debit _____	
208	Lease Rentals - (Credit) _____	
209	Joint Facility Rent - Debit _____	
210	Joint Facility Rent - (Credit) _____	132
211	Other Rents - Debit _____	
212	Other Rents - (Credit) _____	
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 _____	301
	Other Equipment	
301	Administration _____	
	Repair and Maintenance:	
304	Passenger and Other Revenue Equipment _____	134
305	Computers and Data Processing System _____	
306	Machinery _____	
307	Work and Other Non-Revenue Equipment _____	58
308	Equipment Damaged _____	
309	Fringe Benefits _____	46
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 _____	238
324	TOTAL EQUIPMENT _____	539

419. REMUNERATIONS FROM NATIONAL RAILROAD PASSENGER CORPORATION—Continued

Line No.	Name of Account (a)	Amount (b)
	TRANSPORTATION	\$
	Train Operation	
401	Administration _____	
402	Engine Crews _____	3 227
403	Train Crews _____	3 178
404	Dispatching Trains _____	
405	Operating Signals and Interlockers _____	
406	Operating Drawbridges _____	
407	Highway Crossing Protection _____	
408	Train Inspection and Lubrication _____	
409	Locomotive Fuel _____	2 524
410	Electric Power Purchased or Produced for Motive Power _____	
411	Servicing Locomotives _____	30
412	Freight Lost or Damaged - Solely Related _____	
413	Clearing Wrecks _____	
414	Fringe Benefits _____	1 908
415	Other Casualties and Insurance _____	
416	Joint Facility - Debit _____	
417	Joint Facility - (Credit) _____	
418	Other _____	612
419	Total Train Operations _____	11 479
	Yard Operations	
420	Administration _____	
421	Switch Crews _____	60
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 _____	16
430	Fringe Benefits _____	
431	Other Casualties and Insurance _____	
432	Joint Facility - Debit _____	
433	Joint Facility - (Credit) _____	
434	Other _____	
435	Total Yard Operations _____	76

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 _____	45
519	Employees Performing Clerical and Accounting Functions _____	320
520	Communication Systems Operation _____	
521	Loss and Damage Claims Processing _____	
522	Fringe Benefits _____	8
523	Casualties and Insurance _____	
524	Joint Facility - Debit _____	
525	Joint Facility - (Credit) _____	
526	Other _____	
527	Total Administrative Support Operations _____	373
528	TOTAL TRANSPORTATION _____	11 928
	GENERAL AND ADMINISTRATIVE	\$
601	Officers - General Administration _____	115
602	Accounting, Auditing and Finance _____	76
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 _____	20
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 _____	211
620	TOTAL REMUNERATIONS _____	14 337

Schedule 450 Analysis of Taxes

Report dollars in thousands

A. Railway Taxes

Line No.	Kind of Tax (a)	Amount (b)
1	Other than U.S. Government Taxes	\$ 23 147
	U.S. Government Taxes	
	Income Taxes:	
2	Normal tax and surtax	33 851
3	Excess Profits	
4	Total Income Taxes	33 851
5	Railroad Retirement	91 371
6	Hospital Insurance	7 964
7	Supplemental Annuities	8 766
8	Unemployment Insurance	9 785
9	All other United States Taxes	75
10	Total - U. S. Government Taxes	151 812
11	Total - Railway Taxes	174 959

B. Adjustments to Federal Income Taxes

1. In column (a) are listed the particulars which most often cause a differential between taxable income and pretax accounting income. Other particulars which cause such a differential should be listed under the caption "Other", 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 19 in columns (c) and (d) should agree with the total of the contra charges (credits) to account 557, "Provision for deferred taxes," and account 591, "Provision for deferred taxes—extraordinary items," for the current year.

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

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.	\$ 581 054	\$ 85 651	\$	\$ 666 705
2	Accelerated amortization of facilities Sec. 168, I.R.C.	25 237	(563)		24 674
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	77 695	(4 700)		72 995
4	Amortization of rights of way, Sec. 185 I.R.C.	3 811	1 590		5 401
5	Other (Specify) <u>Insurance casualty</u>				
6	<u>and other reserves</u>	(34 854)	880		(33 974)
7	<u>Amtrak</u>	(5 696)	294		(5 402)
8	<u>Incentive per diem funds</u>	1 104	(42)		1 062
9	<u>Profit from Company bonds reacquired</u>	3 214	(134)		3 080
10	<u>Other depreciation differentials</u>	(3 662)			(3 662)
11	<u>Excess of pension contributions</u>				
12	<u>over cost charged to expense</u>	7 212	(3 435)		3 777
13	<u>Capitalized labor costs</u>	1 609			1 609
14	<u>Executive incentive plan accruals</u>	(683)	(65)		(748)
15	<u>Excess of gain deferred over book</u>				
16	<u>loss - Teton Dam disaster</u>	1 558			1 558
17					
18	Investment tax credit*				
19	Additional See Page 65 TOTALS				

450. ANALYSIS OF TAXES—Continued
(Dollars in thousands)

*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit _____ \$ 59 950
 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 _____ \$ _____

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 _____ \$ _____

3(a) Indicate the amount of ACRS depreciation expense and investment tax credits claimed under the provisions of the Economic Recovery Tax Act of 1981 (ERTA).

3 year recovery property
 5 year recovery property
 10 year recovery property
 15 year recovery property

Total

ACRS Depreciation	Investment Tax Credits
\$ _____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____

(b) ERTA repealed retirement-replacement-betterment accounting (RRB) for track property. Provide actual or estimated data for the following:

- The adjusted basis of RRB property (frozen base) at January 1, 1981, was \$ _____
- The Frozen base will be amortized over a period of _____ years.
- Amortization of frozen base property for the following years was:

1981 - \$ _____
 1982 - \$ _____

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		203
3				
4	620	APPROPRIATIONS FOR SINKING AND OTHER RESERVES:		
5		Cash collections	104	
6				
7				
8				
9				
10				
11				
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MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

NOTES AND REMARKS

Continuation of Page 62

	Beginning of Year Balance	Net Credits (Charges) For Current Year	Adjust- ments	End of Year Balance
Amortization of right of way - accrual of 1975 defense tax	(1 178)			(1 178)
Component inventory material system adjustment for book purposes	13 778	(6 631)		7 147
Interest paid on settlement 1943 - 1945	6 663			6 663
Structural settlements	9 590	4 417		14 007
Capitalized interest	3 163	167		3 330
Relay rail adjustment	(4 931)	(873)		(5 804)
Difference between book and tax gain on sale of real estate	107	1 911		2 018
Equipment destroyed on own and foreign lines		(2 122)		(2 122)
Contested property taxes		(1 493)		(1 493)
Interest accrued oncontested tax deficiencies		(181)		(181)
Employment taxes accrued on vacation pay		(3 609)		(3 609)
Research jobs and foreign tax credits		(439)		(439)
Contributions		(1 159)		(1 159)
Other	84	(1)		83
Investment tax credit*		(59 950)		(59 950)
Totals	684 875	9 513		694 388

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 be shown in schedule 501.

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 merger partners, Missouri Pacific	
5	Corporation and The Western Pacific Railroad Company. Plaintiffs	
6	claim that the Western Pacific merger is inconsistent with provisions	
7	of the Pacific Railroad Acts which authorized the construction of the	
8	first transcontinental railroad. Plaintiffs also claim that Union	
9	Pacific Corporation, Respondent and the other defendants have engaged	
10	in practices which violate the antitrust laws. In March 1981, the	
11	U.S. District Court for the Central District of California granted	
12	Union Pacific Corporation's and Respondent's motion to stay the suit	
13	pending the Interstate Commerce Commission's decision in the merger	
14	proceedings. In its order approving the merger, the ICC rejected most	Not
15	of the claims plaintiffs have advanced in the lawsuit.	Determinable
16		
17		
18		
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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 (\$5,500) obligated		
5	N&WRy., & UPRR	for pro-rata amount, not to exceed		
6		25% of principal and interest.	1 375	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.	588	Sole
13				
14	Union Pacific R.R.Co.	Rail Box Company equipment obliga-		
15		tions for the purchase of 560		
16		boxcars and the lease of 440		
17		boxcars. Guaranty of the payment		
18		of principal amount of conditional		
19		sale indebtedness in equal annual		
20		installments to 1991 in amount of		
21		\$6,866 and semi-annual interest		
22		payments thereon, and guaranty of		
23		lease rentals payable semi-		
24		annually to 1991 in amount of		
25		\$7,823.	14 689	Sole
26				
27				
28				
29				
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31				
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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 amount 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.

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		
14.	(2nd Installment)	Chase Man.Bk. (NA)	10 200		
15.	Trust #1	Chase Man.Bk. (NA)	9 750	650	1 300
16.	Trust #1	Chase Man.Bk. (NA)	9 900	660	1 980
17.	Trust #2	Mor.Guar.Tr.Co.NY	9 900	660	1 980
18.	Trust #3	Citibank, N.A.	12 000	800	2 400
19.	Trust #1	Citibank, N.A.	14 400	960	3 840
20.	Trust #2	Mor.Guar.Tr.Co.NY	14 400	960	3 840
21.	Trust #3	Chase Man.Bk. (NA)	14 400	960	3 840
22.	Trust #4	Citibank, N.A.	14 400	960	3 840
23.	Trust #1	Chemical Bank	13 800	920	4 600
24.	Trust #2	Mor.Guar.Tr.Co.NY	14 400	960	4 800
25.	Trust #3	Chase Man.Bk. (NA)	8 700	580	2 900
26.	Trust #1	Citibank, N.A.	15 000	1 000	6 000
27.	Trust #2	Chemical Bank	15 000	1 000	6 000
28.	Trust #3	Mor.Guar.Tr.Co.NY	15 000	3/ 1 500	9 000
29.	Trust #4	Citibank, N.A.	15 000	1 000	6 000
30.	Trust #6	Mor.Guar.Tr.Co.NY	15 000	1 000	6 000
31.	Trust #1	Chase Man.Bk. (NA)	15 000	1 000	6 000
32.	Trust #2	Chemical Bank	15 000	1 000	7 000
33.	Trust #3	Citibank, N.A.	60 000	4/ 1 000	28 000
34.	Trust #4	Mor.Guar.Tr.Co.NY	15 000	1 000	7 000
35.	Trust #1	Chase Man.Bk. (NA)	19 500	1 300	10 400
36.	Trust #2	Chemical Bank	19 500	1 300	10 400
37.	Trust #3	Citibank, N.A.	14 400	960	7 680
38.	Trust #4	Mor.Guar.Tr.Co.NY	13 275	885	7 080
39.	Trust #5	Chase Man.Bk. (NA)	19 500	1 300	10 400
40.	Trust #1	Chemical Bank	16 500	1 100	8 800
41.	Trust #2	Mor.Guar.Tr.Co.NY	60 000	4 000	36 000
42.	Trust #3	Citibank, N.A.	16 500	1 100	9 900
43.	Trust #1	Mor.Guar.Tr.Co.NY	24 000	1 600	14 400
44.	Trust #2	Chase Man.Bk. (NA)	24 000	1 600	14 400
45.	Trust #3	Chemical Bank	19 500	1 300	13 000
46.	Trust #4	Citibank, N.A.	19 500	1 300	13 000
47.	Trust #5	Mor.Guar.Tr.Co.NY	12 000	800	8 000
48.	Trust #4	Mor.Guar.Tr.Co.NY	20 300	1 450	15 950
49.	Trust #5	Chase Man.Bk. (NA)	23 800	1 700	18 700
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 #1	Chemical Bank	23 800	1 700	18 700
52.	Trust #3	Mor.Guar.Tr.Co.NY	24 000	1 600	19 200
53.	Trust #1	Chase Man.Bk.(NA)	25 500	1 700	20 400
54.	Trust #2	Chemical Bank	25 500	1 700	20 400
55.	Trust #1	Citibank, N.A.	15 400	1 400	14 000
56.	Trust #3	Citibank, N.A.	15 400	1 400	14 000
57.	Trust #2	Citibank, N.A.	72 000	6 000	66 000
58.					
59.	UPRR Sinking Fund				
60.	Trust Certificates				
61.	Series A	Mor.Guar.Tr.Co.NY	50 000	9/ 1 426	14 000
62.	Series C	Chemical Bank	28 000	10/	10 500
63.	Total (a)		938 325	56 191	511 630
64.					
65.	(c) Conditional or Deferred				
66.	Payment Contracts:				
67.	UP Eqmt.Pur.Agmts.	Citibank, N.A.	11 906	595	
68.	Total (c)		11 906	595	
69.					
70.	Total Accounts 766 & 764		950 231	56 786	511 630
71.					
72.					
73.					
74.					
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99.					
100.			1 031 833	56 786	544 909

510. DEBTHOLDINGS—Continued
(Notes and Other Disclosures)

Line No.	a. Nature of Security or Collateral, if any
1.	See footnotes on Page 72A
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
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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.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
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11.		
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16.		
17.		
18.		

c. Other Notes and Comments

NOTES AND REMARKS

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/ 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.
- 5/ 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%
 8/1/81, \$ 4 000 @ 8.75%
 3/1/90, \$40 000 @ 9.00%
- 6/ 1/1/78, \$ 4 000 @ 5.25%
 1/1/79, \$ 4 000 @ 5.90%
 1/1/80, \$ 4 000 @ 6.55%
 1/1/81, \$ 4 000 @ 6.65%
 1/1/82, \$ 4 000 @ 6.90%
 1/1/83, \$ 4 000 @ 7.10%
 1/1/84, \$ 4 000 @ 7.30%
 1/1/85, \$ 4 000 @ 7.35%
 1/1/86, \$ 4 000 @ 7.40%
 1/1/87, \$ 4 000 @ 7.50%
 1/1/88, \$ 4 000 @ 7.50%
 1/1/89, \$ 4 000 @ 7.60%
 1/1/90, \$ 4 000 @ 7.60%
 1/1/91, \$ 4 000 @ 7.70%
 1/1/92, \$ 4 000 @ 7.70%
- 7/ 11/1/83, \$ 1 400 @ 11.0%
 11/1/84, \$ 1 400 @ 12.1%
 11/1/85, \$ 1 400 @ 12.5%
 11/1/93, \$11 200 @ 13.15%
- 8/ 11/1/83, \$ 6 000 @ 11.0%
 11/1/84, \$ 6 000 @ 12.1%
 11/1/85, \$ 6 000 @ 12.5%
 11/1/94, \$54 000 @ 13.15%
- 9/ \$4 500 sinking fund provision annually.
- 10/ \$2 500 sinking fund provision annually.

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

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

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

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

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

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions dur-

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

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

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

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

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

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

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)
1	Champlin Petroleum Company		Common	Purchase of Diesel Fuel	17 065 (P)	
2	U.P. Fruit Express Company		Direct	Rental - Equipment	9 960 (R)	
3	U.P. Fruit Express Company		Direct	Repair & Service Equip.	2 197 (R)	
4	U.P. Motor Freight		Direct	Rental - Equipment	4 584 (P)	
5	U.P. Land Resources Company		Common	Track Construction		4 886 (P)
6	Union Pacific Corporation		Controlled	Interest	3 975 (P)	105 312 (R)
8	Upland Industries		Common	Rental - Land & Building	253 (R)	111 (R)
9	Wasatch Insurance Ltd.		Common	Insurance	1 566 (P)	
10	Rocky Mountain Energy Co.		Common	Track Construction		591 (P)
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

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, cross-overs, turnouts			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	1	100%	M	2 022	1 065	74	605	246	758	4 770
2										
3	2/1	100%	M	2 544	201		722	357	614	4 438
4										
5	1	50%	M				5		14	19
6	1	33-1/3%	M						1	1
7	Total Class 1									
8		(Joint)	M				5		15	20
9										
10	2/1	50%	M				4	5	31	40
11	2/1	33-1/3%	M						13	13
12	2/1	25%	M				13	4	44	61
13	2/1	23%	M	1	1				5	7
14	2/1	12-1/2%	M						3	3
15	Total Class 2/1									
16		(Joint)		1	1		17	9	96	124
17										
18	Total Class 1 and									
19	Class 2/1			M	4 567	1 267	74	1 349	612	1 483
20										
21	1	100%	B	1 360	6		85	77	52	1 580
22										
23	2/1	100%	B	2 510	1		248	269	126	3 154
24										
25	1	50%	B	1			1	2		4
26	1	33-1/3%	B				1	1		2
27	Total Class 1									
28		(Joint)	B	1			2	3		6
29										
30	2/1	50%	B	12			4	42	13	71
31	2/1	33-1/3%	B					1	1	2
32	Total Class 2/1									
33		(Joint)	B	12			4	43	14	73
34										
35	Total Class 1 and									
36	Class 2/1			B	3 883	7	339	392	192	4 813
37										
38	Total Class 1 and									
39	Class 2/1			M-B	8 450	1 274	74	1 688	1 004	1 675
40										
41	3B	100%	B					1		1
42	3B	100%	M					36		36
43	Total Class 3B			M-B				37		37
44										
45	4B	100%	M						1	1
46	4B	100%	B	1			2			3
47	Total Class 4B			M-B	1		2		1	4
48										
49	5	100%	M	281	253	2	60	26	117	739
50										
51	5	100%	B	350	2		55	61	131	599
52										
53	Total Class 5			M-B	631	255	2	115	87	248
54										
55	Total Main Line			XXX	4 848	1 520	76	1 409	674	1 601
56	Total Branch Lines			XXX	4 234	9	396	454	323	5 416
57	Grand Total			XXX	9 082	1 529	76	1 805	1 128	1 924
58	Miles of road or track electrified included in preceding grand total			XXX	NONE					

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/ 12	20
3			M	5					3/	5
4			M	51			4	3	11	4/ 69
5	LAJ	OW								
6		BN						8	5/	8
7										
8										
9										
10										
11										
12										
13										
14										
15		Total	XXX	60.10	1.1		8.1	3.	33.11	105.23

* 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.

* 0	d	e	f	g	h	i	j
	3	1	-	-	-	-	4
	7	-	-	1	-	11	19
	10	1	-	1	-	11	23
	10	1	-	1	-	11	23

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 (i) and (j), as may be appropriate. Tracks which have been permanently abandoned should not be included in columns (i) 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					3	2			
2	Nebraska	570	720					1 293			
3	Wyoming	556	204					760			
4	Idaho	655	1 076				186	1 917			
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	90			1	1	583			
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											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
26											
27											
28											
29											
30											
31	Total Mileage (single track)	4 566 .	3 877 .			1 .	638 .	9 082-	59 .	1 .	
		3877									
		8443									
		60									
		8503									

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
			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) <u>1/</u>
1	1	M				3	5 ✓		8	
2	1	M						1	1	
3	21	M					3 ✓		3	
4	21	B						2	2	
5										
6	25	B								
7										
8	5	M								
9										
10										
11										
12										
13	Total Increase					3	8	23	13 14	

DECREASES IN MILEAGE

14	1	M						6	6	
15	1	B	9			2	34	2	1617	A
16	21	M				3			3	
17	21	B	5			12			76	B
18	1	M					1		1	
19	25	M						4	4	
20	25	B								
21										
22	5	M								
23	5	B					1		1	
24										
25	Total Decrease		14			76	46	12	378	

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 9

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned 5

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 79:

- (A) Abandoned under ICC Finance Docket No. AB-33 (Sub. No. 19F) 11-21-81
- (B) Abandoned under ICC Finance Docket No. AB-36 (Sub. No. 9F) 05-09-79

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 (l); units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h); units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in 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-Freightunits											
2	Diesel-passengerunits											
3	Diesel-multiple purpose.....units	1 575 .				3	84	1 494		1 494	4 560 000	6
4	Diesel-switching.....units	89 .			15	1	20	84		84	97 000	
5	Total (lines 1 to 4).....units	1 663 .			15	4	104	1 578		1 578	4 657 000	6
6	Electric-Locomotives											
7	Other self powered units..... Steam	2 .						2		2		
8	Total (lines 5, 6 and 7)	1 665 .			15	4	104	1 580		1 580	4 657 000	6
9	Auxiliary units	7 .						7		7		
10	Total locomotive units (lines 8 and 9)	1 672 .			15	4	104	1 587		1 587	xxxxx	6

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

(lines 9, 10 and 11)

es 9, 10 and 11)

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)
11	Diesel _____	132	134	216	356	460	200	80				1 578
12	Electric _____											
13	Other self-powered units _____	2										2
14	Total (lines 11 to 13) _____	134	134	216	356	460	200	80				1 580
15	Auxiliary units _____	7										7
16	Total Locomotive Units (lines 14 and 15) _____	141	134	216	356	460	200	80				1 587

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 reclassification	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 reclassification 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>											
17	Coaches [PA, PB, PBO]											
18	Combined cars											
	[All class C, except CSB]											
19	Parlor cars [PBC, PC, PL, PO]											
20	Sleeping cars [PS, PT, PAS, PDS]											
21	Dining, grill and tavern cars											
22	[All class D, PD]										XXXX	
23	Non-passenger carrying cars											
	[All class B, CSB, M, PSA, IA]	4						4		4	XXXX	
24	Total (lines 21 to 27)	4						4		4		
	<i>Self-Propelled Rail Motorcars</i>											
25	Electric passenger cars											
	[EP, ET]											
26	Electric combined cars [EC]											
27	Internal combustion rail motorcars											
	[ED, EG]											
28	Other self-propelled cars											
	Specify types:											
29	Total (lines 29 to 32)											
30	Total (lines 28 and 33)	4						4		4		
	COMPANY SERVICE CARS											
31	Business cars [PV]	14						14		14	XXXX	
32	Boarding outfit cars [MWX]	766			90	4	76	784		784	XXXX	
33	Derrick and snow removal cars											
	[MWU, MWV, MWW, MWK]	29						29		29	XXXX	
34	Dump and ballast cars [MWB, MWD]	1 025			40		111	954		954	XXXX	
35	Other maintenance and service equipment cars	2 750	4		940	5	353	3 346		3 346	XXXX	
36	Total (lines 35 to 39)	4 584	4		1 070	9	540	5 127		5 127	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 ¹	New or rebuilt units leased from others ¹	Rebuilt units acquired and rebuilt units rewritten into property accounts ¹	All other units, including reclassification and second hand units purchased or leased from others
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
FREIGHT TRAIN CARS							
37	Plain Box Cars - 40' (B100-129)	904					
38	Plain Box Cars - 50' (B200-229; B300-329)	7 640					7
39	Equipped Box Cars (All Code A)	5 936					13
40	Plain Gondola Cars (G092-392; G401-492)	5 052		299			7
41	Equipped Gondola Cars (All Codes C and E)	1 719		76			
42	Covered Hopper Cars (L151-154; 251-254; 351-354; 451-454; 551-554; 651-654; 751-754)	17 053		25			2
43	Open Top Hopper Cars - General Service (All Code H)	8 526					105
44	Open Top Hopper Cars - Special Service (All Codes J and K)	857					50
45	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)	6 058					7
46	Refrigerator Cars - Mechanical (R104, 110, 111, 112, 117, 118, R204, 210, 211, 212, 217, 218)	373					37
47	Flat Cars - TOFC/COFC (F071-078; F871-978; F771-778)	286					
48	Flat Cars - Multi-level (All Code V)	47					1
49	Flat Cars - General Service (F101-109; F201-209)	1 437					6
50	Flat Cars - Other (F111-189; 211-289; 301-389; 401-540)	2 310		1			
51	Tank Cars - Under 22,000 Gallons (T-0, T-1, T-2, T-3, T-4, T-5)	196					
52	Tank Cars - 22,000 Gallons & Over (T-6, T-7, T-8, T-9)						
53	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)	484					
54	Total (lines 41 to 57)	58 878		401			235
55	Caboose (All N)	XXXX	800				
56	Total (lines 54&55)	58 878	800	401			235

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

Changes during year (Concluded)	Units At Close of Year						Line No.	
	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				
Units retired from service of respondent whether owned or leased in- cluding re- classification	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
359	545		545			33 935		37
873	6 774		6 774			661 811		38
793	4 865	291	5 156			387 126	8	39
1 149	4 209		4 209			373 163		40
37	1 758		1 758			150 101	200	41
1 635	14 995	450	15 445			1 502 547		42
393	8 140	98	8 238			816 377		43
299	608		608			58 267		44
255	5 810		5 810			375 811		45
38		372	372			24 180	4 546	46
179	107		107			12 116		47
1	47		47			1 716		48
167	1 276		1 276			103 884		49
138	2 173		2 173			181 428	64	50
5	191		191			14 377		51
								52
								57
216	268		268			12 123		
6 537	51 766	1 211	52 977			4 708 962	4 818	54
25	775		XXXX	775		XXXXXXXXXXX		55
6 562	52 541	1 211	52 977	775		4 708 962	4 818	56

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			
				Units Installed			
		Per diem	All other	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						
57	Self-propelled vessels [Tugboats, car ferries, etc.]	X X X X					
58	Non-self-propelled vessels [Car floats, lighters, etc.]	X X X X					
59	Total (lines 57 and 58)	X X X X					
	HIGHWAY REVENUE EQUIPMENT						
60	Bogie-chassis						
61	Dry van						
62	Flat bed						
63	Open top						
64	Mechanical refrigerator						
65	Bulk						
66	Insulated						
67	Platform removable sides						
68	Other trailer or container						
69	Tractor						
70	Truck						
71	Total (lines 60 to 71)						

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)	(j)	(k)	(l)	(m)	(n)	
			X X X X				57
			X X X X				58
			X X X X				59
							60
							61
							62
							63
							64
							65
							66
							67
							68
							69
							70
							71

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/	350	68 365	248 944	P
3					
4					
5	Freight Train Car				
6	Hopper-Steel (open top) General				
7	Service HT 1/	1 200	39 840	44 910	S
8	Hopper-Steel (open top) Special				
9	Service HTS 1/	10	342	502	P
10	Hopper-Steel - (covered) LO 1/	55	1 989	3 400	P
11	Flat-Steel - Special Service	1	68	147	P
12					
13					
14	Work Equipment				
15	Locomotive Crane	1	122	401	P
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	1/ 2/ TOTAL	1 617	XXXX	298 304	XXXX

REBUILT UNITS

26	1 200 HP Diesel Locomotive Switch B-B	15	1 883	3 989	S
27	Roadway Flat 1/	179	4 479	627	S
28	Roadway Gondola 1/	560	15 516	1 250	S
29	Roadway Box	130	4 640	349	S
30	Ballast	40	193	77	S
31	Tool 1/	174	4 727	364	S
32	Miscellaneous Sand	8	204	26	S
33					
34					
35					
36					
37					
38	1/ 2/ TOTAL	1 106	XXXX	6 682	XXXX
39	1/ 2/ GRAND TOTAL	2 723	XXXX	304 986	XXXX

NOTES AND REMARKS

- 1/ Includes 350 diesel locomotives, 10 open top hopper cars, 30 covered hopper cars purchased; 1200 open top hopper cars built in Company Shops, 118 roadway flat, 10 roadway gondola and 15 tool rebuilt in Company Shops in previous years and financially completed this year.
- 2/ 2 locomotive cranes and 1 scale test purchased; 375 gondolas built in Company Shops, and 30 roadway flat, 2 roadway gondola and 90 boarding cars rebuilt in Company Shops omitted as cost not final.

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:				
16	Number available at beginning of year			
17	Number installed during the year			
18	Number retired during the year			
19	Number available at close of year			

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

B. OPERATED BY OTHERS
(Revenue service)

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

715. 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
	162	23	37	306		16
				2		17
	14	2		61		18
	148	21	37	247		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	205 047	XXXXXX	20
XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	21
XXXXXX	XXXXXX	XXXXXX	XXXXXX	8 930 553	XXXXXX	22
XXXXXX	XXXXXX	XXX XX	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			
2			
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 flood, 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	34.1	60	30	1.95
2	B	1 197	12.9	50		
3	C	1 665	2.5	30	15	29.50
4	D	3 048	.5	20	10	113.30
5	E	3 670	XXXXXXXX	XXXXXX	XXXXXX	
6	F	215	XXXXXXXX	XXXXXX	XXXXXX	
7	Potential abandonments					
8	Total	13 954	12.8	40	11	144.75

721. TIES LAID IN REPLACEMENT

- (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.

(9) The average cost per tie should include transportation charges on foreign lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of

unloading, hauling over carriers own lines and placing the ties in tracks, and of train service other than that necessary in connection with loading or treatment, should not be included in this schedule.

Line No.	Track Category (a)	Number of crossties laid in replacement							Total (i)	Switch and Bridge Ties (Board feet) (j)(000)	Crossties 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	267 447				132			267 579	1/	10	2/
2	B	75 659				358			76 017		23	
3	C	99 780				9 231			109 011			
4	D	32 092				40 065			72 157		11	
5	E	48 067				7 293			55 360		100	
6	F	27 540				43			27 583		2	
7	Potential Abandonments											
8	Total	550 585				57 122			607 707	2 073	16	

9. Average cost per crosstie \$ 16.39 and switchtie (MBM) \$ 485.58

- 1/ Detail of switch and bridge ties by track category is not available.
 2/ Percent applies to crossties only as detail for switch and bridge ties is not available.

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 (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)	
1	T	76 928	\$ 18.08	\$ 1 391	315 959	\$ 463.35	\$ 147	New
2	T	1 524	.89	1	11 388	8.25		Second Hand
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	Total	78 452	17.74	1 392	327 347	447.52	147	
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid					1.34		
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid					44.16		

723. RAILS LAID IN REPLACEMENT

96

(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.

(10) The average costs of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The

cost of unloading hauling over carriers own lines, and placing the rails in tracks, and of train service in connection with the distribution of rails, should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)	
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)			
1	A	200.17	99.76	4.46	19.34	204.63	119.10	5
2	B	.43	9.14	47.25	12.76	47.68	21.90	6
3	C	.12	.21	11.72	4.35	11.84	4.56	6
4	D	.03	.58	(.33)	16.46	(.30)	17.04	12
5	E	.24	3.45	5.31	111.74	5.55	115.19	15
6	F	.03	.18	.84	.44	.87	.62	2
7	Potential Abandonments							
8	Other							
9	TOTAL	201.02	113.32	69.25	165.09	270.27	278.41	8

10 Average cost of new and relay rail laid in replacement (gross tons) \$ 433.95

Road Initials: UPRR

Year 19 82

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 (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS			
		Weight of Rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb.) (e)	Weight of Rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lb.) (i)
		Pounds per yard of rail (b)	Number of tons (2,000 lb.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lb.) (g)		
1	2	133	2	1	337.43	133	1 344	685	509.49
2	2					131	6	2	245.99
3	4	133	150	4	25.00	133	2 587	65	25.00
4	4					131	1 187	30	25.00
5	4	112	4		25.00				
6	4					100	17	1	25.00
7	4					30	2		25.00
8									
9									
10									
11									
12									
13									
14									
15									
16	Total	XXX	156	5	28.55	XXX	5 143	783	151.91
17	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid								1.34
18	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid								44.16
19	Track-miles of welded rail installed this year								4.00
	total to date								30.36

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)
1	Pounds 136	.02		
2	133	6 273.86		
3	131	1 416.68		
4	130	17.67		
5	128	.74		
6	115	.08		
7	112	28.72		
8	110	139.00		
9	100	323.98		
10	90	837.99		
11	85	6.93		
12	80	235.76		
13	75	397.15		
14	70	73.34		
15	Under 70	44.37		
16	Total	9 790.29		

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)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (000) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	A	267 579	1/	2.4	1/	323.73	3.9	527 002	675	16.2
2	B	76 017		2.4		69.58	2.9	124 220	159	13.3
3	C	109 011		2.5		16.40	.5	154 908	199	11.9
4	D	72 157		.9		16.74	.3	81 685	105	3.4
5	E	55 360		.6		120.74	1.6	197 781	253	6.9
6	F	27 583		4.9		1.49	.3	42 647	55	25.6
7	Potential abandonments									
8	Total	607 707	2 073	1.7		548.68	2.0	1 128 243	1 446	10.4

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	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)
		Crossties (b)	Switch and Bridge Ties (Board Feet) (000) (c)	Crosstie (d)	Switch and Bridge Ties (Board Feet) (d)					
1	Current year	607 707	2 073	1.7	1/	548.68	2.0	1 128 243	1 446	10.4
2	First preceding	811 552	2 975	2.2		886.24	3.2	2 086 526	2 375	17.0
3	Second preceding	747 840	3 211	2.0		989.53	3.5	2 013 426	2 325	16.6
4	Third preceding	766 332	2 951	2.1		1 115.44	4.0	2 030 657	1 958	14.0
5	Fourth preceding	735 229	2 209	2.0		1 040.57	3.6	1 429 659	1 625	11.3
6	Fifth preceding	825 411	2 776	2.2		1 079.40	3.7	1 671 442	1 640	11.4
7	Sixth preceding	840 428	2 439	2.3		1 098.36	3.8	1 504 131	1 710	11.7
8	Seventh preceding	582 340	2 216	1.6		917.44	3.2	1 498 511	1 314	9.1
9	Eighth preceding	716 504	1 741	1.9		1 192.06	4.1	1 334 166	1 511	10.5
10	Ninth preceding	455 322	1 430	1.2		1 238.24	4.3	1 097 985	1 625	11.2

REMARKS

1/ Segregation of switch and bridge ties by track category and percent replaced 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

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	231 250 633			
2	Passenger				
3	Yard switching	10 512 263			
4	Total	241 762 896			
5	Cost of Fuel*	\$ 229 290	\$	\$	\$
6	Work Train	687 373			

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)
7	Freight			
8	Passenger	NONE		
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. Fuel's 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)

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Unit Train, Way Train, and Through data under Items, 2, 3, 4, 6, and 12 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 Work train is a train operated solely or preponderantly for the purpose of transporting company freight, work equipment or company employees. Statistics for work trains should be reported under Item 11 only. Statistics related to company equipment, company employees and company freight moving in transportation trains are not to be reported in Item 11, but are to be reported in Items 4-17, 6-04, 7-02, and 8-04 and 8-05 as instructed in notes I, K, and L.

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

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

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

(D) A locomotive is 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. Exclude miles made by motorcars. Miles of locomotives in helper service shall be computed on the basis of actual distance run in such service.

(E) All 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.

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

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

(H) Use car designations shown in Schedule 710. Report under Railroad owned and leased miles. Items 4-1 and 4-11 both foreign cars and respondents' own cars while on the line of the respondent railroad. Report in Items 4-13 and 4-15 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 5-03. Report mail, express baggage cars and combination cars other than 5-02 combination cars, in Item 5-05.

(I) Exclude from Item 4-01 4-11, 4-13, and 4-15 Car-Miles of work equipment, cars carrying company freight and no-payment cars moving in transportation trains. Include such car-miles in Item 4-17, 4-18, and 4-19. No payment car-miles are miles made by private-line cars (other than railroad controlled) and shipper-owned cars for which the railroad does not reimburse the owner on a loaded and/or empty mile basis. 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 6-01 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Items 6-02 and 6-03 represent tons behind locomotive units (cars and contents, cabooses) moved one mile in transportation trains (excluding non-revenue gross ton-miles). Non-revenue gross ton-miles in transportation trains include work equipment and cars carrying company freight (and their contents). Use 150 lbs. as the average weight per passenger, and 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 car. Total Ton-Miles Revenue Freight, should correspond to the Ton-Miles reported on Form CBS.

(M) Road service represents elapsed time of transportation trains (both ordinary and light) between the time of leaving the initial terminals and the time at the final terminals including 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 8-02 train switching hours included in Item 8-01. Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

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(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 respondents lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as 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 at end of year Foreign Per Diem Cars refers to freight cars other than cabooses owned by other railroads, whose interline rental is settled on a per diem basis under the code of per diem rules.

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 repairs switching, cars awaiting movement to repair tracks held in train yard (excluding cars which are to be repaired in train yard without loss of time), cars moving empty in trains en route to shop, and cars stored awaiting disposition.

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day, cars which have not been moved because of infrequent train service as on branch lines, cars set aside or stored for special or future loading such as perishables, grain, autos, rough freight, 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.

Schedule 755 Railroad Operating Statistics

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
1. Miles of Road Operated (A)	1	9082 9 093 *	
2. Train Miles-Running (B)			
2-01 Unit Trains	2	3 600 398	
2-02 Way Trains	3	3 794 837	
2-03 Through Trains	4	19 512 351	47 977
2-04 Total Train Miles (lines 2-4)	5	26 907 586	47 977
2-05 Motorcars (C)	6		
2-06 Total, All Trains (lines 5,6)	7	26 907 586	47 977
3. Locomotive Unit Miles: (D)			
Road Service: (E)			
3-01 Unit Trains	8	11 884 484	
3-02 Way Trains	9	4 060 123	
3-03 Through Trains	10	73 603 660	98 666
3-04 Total (lines 8-10)	11	89 548 267	98 666
3-11 Train Switching: (F)	12	580 660	
3-21 Yard Switching: (G)	13	3 930 619	
3-31 Total All Services (lines 11,12, 13)	14	94 059 546	98 666
4. Freight Car-Miles: (Thousands) (H)			
4-01 RR Owned & Leased Cars-Loaded			
4-010 Box-Plain 40-Foot	15	892	
4-11 Box-Plain 50-Foot & Longer	16	71 486	
4-012 Box-Equipped	17	56 720	
4-013 Gondola-Plain	18	45 424	
4-014 Gondola-Equipped	19	7 164	
4-015 Hopper-Covered	20	105 281	
4-016 Hopper-Open Top-General Service	21	114 567	
4-017 Hopper-Open Top-Special Service	22	6 322	
4-018 Refrigerator-Mechanical	23	46 890	
4-019 Refrigerator-Non-Mechanical	24	38 646	
4-020 Flat-TOFC/COFC	25	11 893	
4-021 Flat Multi-Level	26	6 975	
4-022 Flat-General Service	27	3 474	
4-023 Flat-All Other	28	15 884	
4-024 All Other Car Types-Total	29	23 153	
4-025 Total (lines 15-29)	30	554 771	
4-11 RR Owned & Leased Cars-Empty			

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* See page 12 for explanation + call from carrier on 9/7/83. CS

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-110 Box-Plain 40-Foot	31	859	
4-111 Box-Plain 50-Foot & Longer	32	61 447	
4-112 Box-Equipped	33	54 030	
4-113 Gondola-Plain	34	47 335	
4-114 Gondola-Equipped	35	7 722	
4-115 Hopper-Covered	36	113 667	
4-116 Hopper-Open Top-General Service	37	115 148	
4-117 Hopper-Open Top-Special Service	38	8 182	
4-118 Refrigerator-Mechanical	39	39 246	
4-119 Refrigerator-Non-Mechanical	40	26 120	
4-120 Flat-TOFC/COFC	41	1 885	
4-121 Flat-Multi-Level	42	6 377	
4-123 Flat-General Service	43	3 217	
4-123 Flat-All Other	44	15 242	
4-124 All Other Car Types	45	20 904	
4-125 Total (lines 31-45)	46	521 381	
4-13 Private Line Cars-Loaded (H)			
4-130 Box-Plain 40-Foot	47		
4-131 Box-Plain 50-Foot & Longer	48	5 693	
4-132 Box-Equipped	49	27	
4-133 Gondola-Plain	50	12	
4-134 Gondola-Equipped	51	4	
4-135 Hopper-Covered	52	52 489	
4-136 Hopper-Open Top-General Service	53		
4-137 Hopper-Open Top-Special Service	54	3 617	
4-138 Refrigerator-Mechanical	55	385	
4-139 Refrigerator-Non-Mechanical	56	5 088	
4-140 Flat-TOFC/COFC	57	260 806	
4-141 Flat-Multi-Level	58	45 193	
4-142 Flat-General Service	59	246	
4-143 Flat-All Other	60	9 179	
4-144 Tank Under 22,000 Gallons	61	28 395	
4-145 Tank-22,000 Gallons and Over	62	9 904	
4-146 All Other Car Types	63	3 554	
4-147 Total (lines 47-63)	64	424 592	
4-15 Private Line Cars-Empty (H)			
4-150 Box-Plain 40-Foot	65		

Schedule 755 Railroad Operating Statistics—Continued

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
4-151 Box-Plain 50-Foot & Longer	66	1 580	
4-152 Box Equipped	67	15	
4-153 Gondola-Plain	68	2	
4-154 Gondola-Equipped	69	4	
4-155 Hopper-Covered	70	90 444	
4-156 Hopper-Open Top-General Service	71	1	
4-157 Hopper-Open Top-Special Service	72	3 719	
4-158 Refrigerator-Mechanical	73	338	
4-159 Refrigerator-Non-Mechanical	74	5 204	
4-160 Flat-TOFC/COFC	75	29 285	
4-161 Flat-Multi-Level	76	41 675	
4-162 Flat-General Service	77	287	
4-163 Flat-All Other	78	9 260	
4-164 Tank-Under 22,000 Gallons	79	29 518	
4-165 Tank-22,000 Gallons and Over	80	11 458	
4-166 All Other Car Types	81	2 658	
4-167 Total (lines 65-81)	82	225 448	
4-17 Work Equipment Car-miles	83	19 074	
4-18 No payment Car miles (I)	84	71 926	
4-19 Total Car-Miles by Train Type:			
4-180 Unit Trains	85	342 865	
4-181 Way Trains	86	46 719	
4-182 Through Trains	87	1 427 608	
4-183 Total (line 85-88)	88	1 817 192	
4-20 Caboose Miles	89	28 040	
5. Passenger Car-Miles: (Thousands)(j)			
5-01 Coaches	90	6	152
5-02 Combination, Passenger Cars	91		
5-03 Sleeping and Parlor Cars	92	2	69
5-04 Dining, Grill and Tavern Cars	93	5	110
5-05 Head-end Cars (Other than 5-02)	94	5	75
5-06 Total (lines 90-94)	95	18	406
5-07 Business Cars	96	192	129
5-08 Crew Cars (Other than Cabs)	97		
6. Gross Ton-Miles: (Thousands)(K)			
6-01 Road Locomotives	98	17 005 368	14 027
6-02 Freight Trains, Crs., Cnts., and Caboose			

Schedule 755 Railroad Operating Statistic—Concluded

ITEM DESCRIPTION (a)	LINE NO.	FREIGHT TRAIN (b)	PASSENGER TRAIN (c)
6-020 Unit Trains	99	29 751 464	
6-021 Way Trains	100	2 549 515	
6-022 Through Trains	101	94 816 484	
6-03 Passenger-Trains, Crs., and Cnts.	102	18 072	41 393
6-04 Non-Revenue	103	751 516	
6-05 Total (lines 98-103)	104	145 592 199	55 420
7. Tons of Freight (Thousands)			
7-01 Revenue	105	84 382	
7-02 Non-Revenue	106	988	
7-03 Total (lines 105, 106)	107	85 370	
8. Ton-Miles of Freight (Thousands)(L)			
8-01 Revenue-Road Service	108	59 537 022	
8-02 Revenue-Lake Transfer Service	109		
8-03 Total (lines 108, 109)	110	59 537 022	
8-04 Non-Revenue-Road Service	111	438 604	
8-05 Non-Revenue-Lake Transfer	112		
8-06 Total (lines 111, 112)	113	438 604	
8-07 Total-Revenue & Non-Revenue (lines 110, 113)	114	59 975 626	
9. Train Hours: (M)			
9-01 Road Service	115	809 087	986
9-02 Train Switching	116	71 028	
10. Total Yard-Switching Hours (N)	117	537 342	
11. Train-Miles Work Trains: (O)			
11-01 Locomotives	118	157 671	
11-02 Motorcars	119		
12. Number of Loaded Freight Cars: (P)			
12-01 Unit Trains	120	341 454	
12-02 Way Trains	121	595 029	
12-03 Through Trains	122	1 826 642	
13. TOFC/COFC-Number of Rev. Trailers & Containers Loaded & Unloaded (Q)	123	332 131	
14. Multi-Level Cars-Number of Motor Vehicles Loaded & Unloaded (Q)	124	334 891	
15. TOFC/COFC Number of Rev. Trailers Picked Up and Delivered (R)	125	4 936	
16. Revenue Tons-Marine Terminal (S)			
16-01 Marine Terminals-Coal	126	2 644 952	
16-02 Marine Terminals-Ore	127	347 002	
16-03 Marine Terminals-Other	128	6 420 619	
16-04 Total (lines 126-128)	129	9 412 573	
17. Number of Foreign Per Diem Cars on Line (T)			
17-01 Serviceable	130	6 012	
17-02 Unserviceable	131	202	
17-03 Surplus	132	645	
17-04 Total (Lines 130-132)	133	6 859	

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 (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
Steelman-Duff-Division Eucon Corp.	Cleaning, ditching and clearing of slides	Oregon, Washington, Idaho, Wyoming and Montana
Exco, Inc.	Grading and culvert work	Commerce City, Colo.
Washburn Agricultural Services	Application of weed killing chemicals	California Division

Continued on Page 108A

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	None						
2							
3							
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NOTES AND REMARKS

(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
Gower Construction Co.	Construction of office and depot building	Milford, Utah
Neosho Construction Co.	Placement of earth embankment	Between West Yermo and East Daggett, California
Neosho Construction Co.	Grading work	Eccles, Nevada
Steelman-Duff-Division Eucon Corp.	Grading work	Galt, Nevada
Pioneer Trailer and Equipment Company	Erect 10 ton gantry crane	Kent, Washington
Neosho Construction Co.	Grading work	Between Kelso and Cima, California
Reparestation Service, Inc.	Application of weed killing chemicals	Northwestern District
Habco, Inc.	Application of weed killing chemicals	Eastern District
Neosho Construction Co.	Rearrangement of grade crossing	Wamsutter, Wyoming

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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

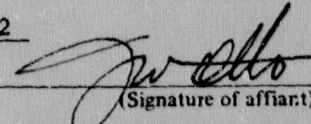
County of New York

J. W. Otto makes oath and says that he is Vice President & Chief Acctg. Off.
(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 82, to and including December 31, 19 82

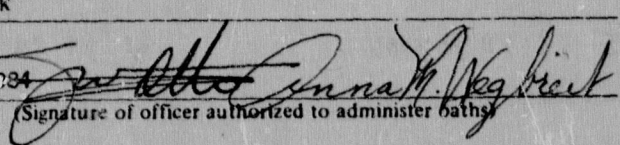

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 31st day of March, 19 83

My commission expires Notary Public, State of New York
No. 01WE7691000

Use an
L.S.
impression seal

Qualified in Bronx County
Commission Expires March 30, 1984


(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

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

State of Nebraska

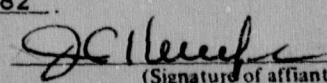
County of Douglas

J. C. Kenefick makes oath and says that he is Chairman of the Board and Chief Executive Officer
(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

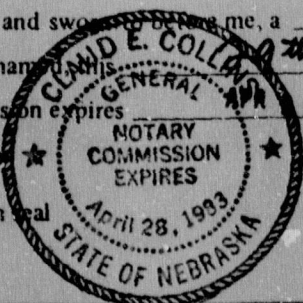
January 1, 19 82, to and including December 31, 19 82

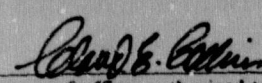

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 27th day of March, 19 83

My commission expires 8 1983

Use an
L.S.
impression seal




(Signature of officer authorized to administer oaths)

CORRESPONDENCE

[illegible]

CORRECTIONS

[illegible]

EXPLANATORY REMARKS



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