

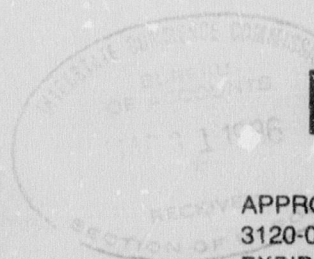
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UNION PACIFIC

1985

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RC 1398000



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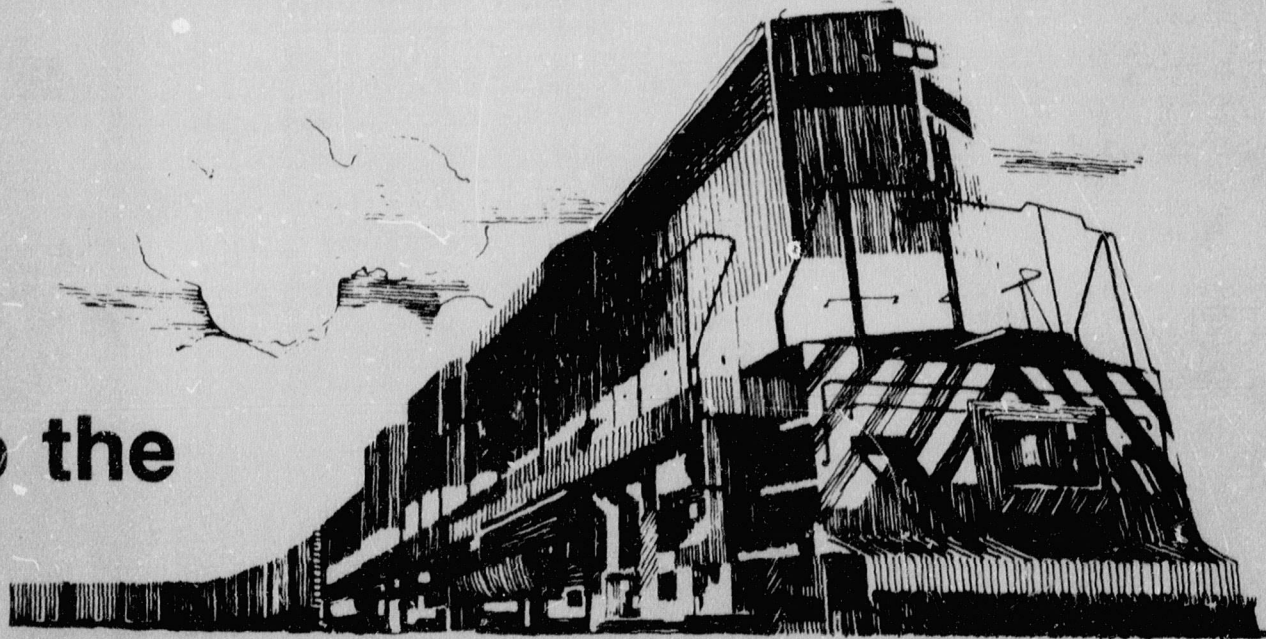
annual report

APPROVED BY OMB
3120-0029
EXPIRES 3-31-87



	<p>UNION PACIFIC RAILROAD COMPANY INCLUDING ITS LEASED LINES</p> <p>345 PARK AVENUE</p> <p>NEW YORK, N.Y. 10154</p>
<p>Correct name and address if different than shown.</p>	<p>Full name and address of reporting carrier. (Use mailing label on original, copy in full on duplicate.)</p>

to the



Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1985

ANNUAL REPORT

OF

UNION PACIFIC RAILROAD COMPANY

including its Leased Lines

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1985

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 & Chief Accounting Officer

(Telephone number) 212 418-7827
(Area code) (Telephone number)

(Office address) 345 Park Avenue, New York, New York 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:

Ex Parte No. 455	Title: Revision to the Uniform Systems of Accounts for Railroads	Decision Date
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Listing of schedules that have been changed from the preceding year and description of the changes.

Schedule 210	Retitled Accounts 518 & 550 and deleted accounts 535 & 543 and renumbered line items.
Schedule 330	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 330A	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 332	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 335	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 339	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 340	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 342	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 350	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 351	Added Account 46 computer systems and word processing equipment and renumbered, and changed the heading of Col. c.
Schedule 352B	Added Account 46 computer systems and word processing equipment and renumbered.
Schedule 410	Eliminated line for Small Tools and Supplies and renumbered.
Schedule 415	Changed line 37 to read computer systems and word processing equipment.

Changes were made to the following schedules.

Schedule 220	Eliminated Col. b and c from lines 18-23.
Schedule 230	Eliminated line 15 Stock dividend from Part Two and added two blank lines.
Schedule 352A	Col. c Report miles in whole numbers.
Schedule 410	Changed line 305 to read computer system and word processing equipment.
Schedule 416	Eliminated line 27 accumulated Depreciation Grand Total.
Schedule 416A	Clarified instructions and changed the heading for Cols. d & e.
Schedule 510	Added Account 766.5 capitalized lease obligations to its instructions.
Schedule 720	Report in whole numbers for Cols. b & e and report two decimal places for Cols. c & d.
Schedule 724	Line 36 changed to read: Total track-miles of welded rail installed on system this year and total to date.

SPECIAL NOTICE

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

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

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 include only 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 include only 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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Road Initials: UPRR

Year 19 85

A. SCHEDULES OMITTED BY RESPONDENT

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

Page	Schedule No.	Title
		NONE

B. IDENTITY OF RESPONDENT

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

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

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

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

1. Exact name of common carrier making this report * 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 3)

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

STOCKHOLDERS REPORTS

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

Check appropriate box:

☐ Two copies are attached to this report.

☐ Two copies will be submitted _____ (date)

☒ No annual report to stockholders is prepared.

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

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

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock: Common, \$ 10 per share; first preferred, Canceled 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. 22 428 715 Votes, as of December 31, 1985
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One (Date) _____ stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any). If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year.

Line No.	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Common (d)	Stock		
					Second (e)	First (f)	
(a)	(b)	(c)	(d)	(e)	(f)		
1	Pacific Rail	New York, NY	22 428 715	22 428 715			1
2	Systems Inc.						2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17			Note for Item 3, Page 2				17
18							18
19	The original charter was filed July 1, 1897. For reference to amend-						19
20	ments thereof see reports for years ended December 31, 1947, 1948,						20
21	1953, and 1956.						21
22							22
23	On May 14, 1968, Article 3 of the Charter, setting forth the purpose						23
24	of incorporation, was amended; on May 20, 1968, a copy of such amend-						24
25	ment was filed with the Commission in Finance Docket No. 25115 and						25
26	on December 31, 1968, the Charter was restated to reflect all prior						26
27	amendments. The restated Charter was amended effective June 24, 1971						27
28	to provide for dissenters' rights in connection with the merger of						28
29	U.P.R.R. Co. with Union Pacific Corporation (UPC) and to provide for						29
30	perpetual corporate existence.						30

C. VOTING POWERS AND ELECTIONS - Continued

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

11. Give the date of such meeting. April 12, 1985

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 noncontributory funded pension plan for salaried employees. Charges to operating expenses by the respondent and its wholly owned subsidiaries included \$17 457 in 1985 and \$14 196 in 1984. Charges to operating expenses by the respondent only were \$17 163 and \$13 759 in 1985 and 1984, respectively. Such charges applicable to the funded plans include prior service costs, which are being amortized over thirty (30) years. At December 31, 1984, the date of the latest actuarial valuation, the actuarial present value of accumulated plan benefits totalled \$193 468 of which \$178 052 were vested, while plan net assets available for benefits approximated \$220 620.

The Company and its subsidiaries also have an unfunded pension plan 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 \$3 576 in 1985 and \$3 877 in 1984. Charges to operating expenses by their respondent only were \$3 299 in 1985 and \$3 546 in 1984. At December 31, 1984, the estimated actuarial present value of accumulated plan benefits (virtually all of which are vested) approximated \$37 million for the respondent and its wholly owned subsidiaries.

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits for both plans was changed in 1985 to 7.5% from 7%. The effect of this change was immaterial.

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 \$2 730 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 \$54 600.
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 nontransportation subsidiaries, as determined by the Board of Directors of the Railroad, exceeded the net book value of such investment which was transferred to UPC 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 UPC by means of a dividend in November 1972 (\$21.0 million).

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

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Assets						
1		701	Cash	16 066	11 075	1
2		702	Temporary Cash Investments			2
3		703	Special Deposits	412	365	3
			Accounts Receivable			
4		704	- Loan and Notes	95	-	4
5		705	- Interline and Other Balances	13 671	5 399	5
6		706	- Customers	108 420	114 485	6
7		707	- Other	17 965	21 450	7
8		709, 708	- Accrued Accounts Receivables	120 052	132 946	8
9		708.5	- Receivables from Affiliated Companies	292 249	165 798	9
10		709.5	- Less: Allowance for Uncollectible Accounts			10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	16 386	21 082	11
12		712	Materials and Supplies	62 938	82 996	12
13		713	Other Current Assets	1 022	11 755	13
14			TOTAL CURRENT ASSETS	649 276	567 351	14
Other Assets						
15		715, 716, 717	Special Funds	22 683	13 152	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	269 115	214 369	16
17		722, 723	Other Investments and Advances	881	962	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities-Cr.	-		18
19		737, 738	Property Used in Other than Carrier Operation (less Depreciation)	11 843	11 897	19
20		739, 741	Other Assets	19 539	15 018	20
21		743	Other Deferred Debits	12 091	8 492	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	336 152	263 890	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	2 840 162	2 683 903	24
25			Equipment	1 917 843	2 035 382	25
26			Unallocated Items	4 627	584 59	26
27			Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(1658986)	(1662073)	27
28			Net Road and Equipment	3 144 917	3 115 677	28
29			TOTAL ASSETS	4 130 345	3 946 918	29

NOTES AND REMARKS

* Not in Publication

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY (Dollars in Thousands)						
Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
Current Liabilities						
30		751	Loans and Notes Payable	-	11	30
31		752	Accounts Payable: Interline and Other Balances	8 387	2 977	31
32		753	Audited Accounts and Wages	66 093	74 580	32
33		754	Other Accounts Payable	12 510	15 732	33
34		755, 756	Interest and Dividends Payable	12 830	14 479	34
35		757	Payables to Affiliated Companies	-	-	35
36		759	Accrued Accounts Payable	261 275	239 151	36
37		760, 761, 761.5, 762	Taxes Accrued	60 242	27 062	37
38		763	Other Current Liabilities	10 029	12 363	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	56 133	66 300	39
40			TOTAL CURRENT LIABILITIES	487 499	452 655	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	56 779	48 779	41
42		766	Equipment Obligations	318 485	375 123	42
43		766.5	Capitalized Lease Obligations	-	-	43
44		768	Debt in Default	-	-	44
45		769	Accounts payable: Affiliated Companies	87 974	77 761	45
46		770.1, 770.2	Unamortized Debt Premium	(1 385)	(1 695)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	1,089,551	1 010 967	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	75,821	81 405	50
51			TOTAL NONCURRENT LIABILITIES	1 627 225	1 592 340	51
Shareholders' Equity						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	224 287	224 287	52
53			Common Stock	224 287	224 287	53
54			Preferred Stock	-	74 843	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	110 360	35 517	56
57		797	Retained Earnings: Appropriated	-	-	57
58		798	Unappropriated (Schedule 220)	1 680 974	1 567 276	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			Net Stockholders Equity	2 015 621	1 901 923	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	4 130 345	3 946 918	62
NOTES AND REMARKS						

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

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

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

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

3. (a) Explain the procedure in accounting for pension funds and recording in the accounts the current and past service pension costs, indicating whether or not consistent with the prior year See 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 \$ (32,718)

(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.

If funding is by trust agreement, list trustee(s) March 16, 1984

Date of trust agreement or latest amendment Not Applicable

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

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See footnote 1 Page 18

(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 18

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

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

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

Continued on following page

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - EXPLANATORY NOTES

7. Give particulars with respect to contingent assets and liabilities at the 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. Additional pages may be added if more space is needed.

CONTINGENT LIABILITIES

At December 31, 1985, Union Pacific Railroad Company (UP) was contingently liable for \$54,600,000 for guarantees of additional premiums relating to a service interruption policy carried jointly with other railroads.

In October 1982, the ICC served its decision authorizing UPC to acquire and exercise control of Western Pacific Railroad Company (WP) and Missouri Pacific Railroad Company (MP) and their related subsidiaries, subject to certain conditions. The ICC's order has been appealed to the United States Court of Appeals for the District of Columbia by various protestants, including four western railroads and minority shareholders of WP. The appeals challenged the approval of the acquisition and asserted that the ICC failed, among other things, to impose additional conditions sought by the protestant railroads and to protect the interests of minority shareholders of WP by determining a fair and reasonable value for their stock. The U.S. Court of Appeals upheld the ICC's decision in every respect but one: for further consideration of the request made by the Denver and Rio Grande Western Railroad Company for independent rate-making authority over WP, the Court remanded the case to the ICC, where it is currently pending the filing of briefs.

Certain former shareholders of WP have filed purported class actions in the U.S. District Court for the Southern District of New York and for the Northern District of California against UPC, WP and certain directors of WP alleging violations of

(a) Changes in Valuation Accounts

UPRR has no marketable equity securities.

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

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

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

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

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

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

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

NOTES AND REMARKS

the Federal securities laws in connection with UPC's 1980 tender offer for shares of WP and the failure of the defendants to fulfill certain fiduciary obligations. The suits seek money damages in an unspecified amount. One of the cases filed in New York and this California case have been dismissed. The California case is on appeal to the Ninth Circuit. The remaining case in New York has been staged pending resolution of the California case. Independent counsel have advised that, in their opinion, there are meritorious defenses to these claims.

Energy Transportation Systems, Inc. (ETSI) has filed an antitrust treble damages suit against the Corporation, UP, MP, four other western rail carriers and two other railroad holding companies. The suit claims the railroads entered into a conspiracy to destroy or exclude potential competition presented by ETSI's coal slurry pipeline project and alleges a conspiracy by the railroads in refusing ETSI crossing permits and opposing ETSI's efforts to obtain water rights. The suit also alleges that MP, as well as two other railroads, monopolized or attempted to monopolize the market for the transportation of coal from the Powder River Basin in various coal users, including Arkansas Power & Light Company (AP&L) in the southern United States. AP&L has recently intervened as a plaintiff asserting conspiracy claims similar to those asserted by ETSI. ETSI alleges injury in an amount in excess of \$940 million and seeks treble damages. AP&L alleges injury in excess of \$400 million and also seeks treble damages. The Corporation and its subsidiaries have answered the ETSI complaint and AP&L's recently filed complaint by denying all allegations of wrongdoing and by asserting legal and equitable defenses, including constitutional defenses with regard to allegations that focus on legislative and litigative conduct, and statute of limitations defenses with regard to allegations that focus on alleged railroad conduct in the mid-1970's.

In January 1986, a Federal grand jury in Chicago which had been investigating coal slurry competitive matters, including the ETSI project, was dismissed without taking any action.

In 1984, the newly formed Santa Fe Southern Pacific Corporation ("SFSP") filed an application with the ICC to control the Southern Pacific Transportation Company ("Southern Pacific") through a merger of Southern Pacific and The Atchison, Topeka & Santa Fe Railway Company ("Santa Fe") into its wholly owned subsidiary, The Southern Pacific and Santa Fe Railway Company. Pending the ICC's ruling on the application, SFSP has placed the Southern Pacific stock in a voting trust. UP and MP have asked the ICC to condition any approval of the proposed merger on the grant to them of bridge trackage rights over, and ancillary rights with respect to, Southern Pacific and/or Santa Fe track between (1) El Paso, Texas and Colton, California, (2) Colton/Barstow and Stockton, California, and (3) Sacramento and Oakland, California. Under the applicable statute hearings before the ICC considering the proposed merger and conditions to its approval requested by other parties, including MPRR and UPRR, must be concluded April 20, 1986, and the ICC must render its decision by October 17, 1986.

In July 1983, two former minority shareholders of WP commenced an action against WP in the Court of Chancery of New Castle County, Delaware, seeking judicial appraisal of the value of their stock pursuant to applicable Delaware law. Former holders of 147,100 shares of Class A Common Stock have sought (though not all have perfected) appraisal rights.

There are other lawsuits pending against UP and certain subsidiaries not described herein. It is the opinion of management, after consulting with legal counsel, that such litigation will not have a material adverse effect on the consolidated financial position of UP.

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

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

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12.

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. 513 under the "Income from Affiliated Companies" subsection of this schedule.

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

5. Cross-checks

Schedule 210

Line 15, column (b)
Line 49 plus 50 plus 51, column (b)
Line 52, column (b)

Schedule 210

= Line 64, column (b)
= Line 65, column (b)
= Line 66, column (b)

Schedule 410

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
= Line 620, column (b)
= Line 620, column (d)
= Line 620, column (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS OPERATING INCOME				<u>1/</u>	
		Railway Operating Income					
1		(101) Freight	1 875 105	1 896 721	1 875 105		1
2		(102) Passenger		67			2
3		(103) Passenger-Related		--			3
4		(104) Switching	14 254	13 650	14 254		4
5		(105) Water Transfers					5
6		(106) Demurrage	6 786	6 674	6 786		6
7		(110) Incidental	353	3 514	353		7
8		(121) Joint Facility-Credit	388	234	388		8
9		(122) Joint Facility-Debit	--	--			9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	1 896 886	1 920 860	1 896 886		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	1 896 886	1 920 860	1 896 886		13
14	*	(531) Railway operating expenses	1 639 031	1 725 940	1 639 031		14
15	*	Net revenue from railway operations	257 855	194 920	257 855		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	5 511	3 771			16
17		(510) Miscellaneous rent income	1 495	3 060			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	5				19
20		(514) Interest Income	34 508	22 960			20
21		(516) Income from sinking and other funds	1 085	905			21
22		(517) Release of premiums on funded debt	48	58			22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	32 829	5 935			24
		Income from affiliated companies					
25		Dividends (equity method)					25
26		Equity in undistributed earnings (losses)	460	3 722			26
27		TOTAL OTHER INCOME (lines 16-26)	75 941	40 411			27
28		TOTAL INCOME (lines 15, 27)	333 796	235 331			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	118	689			29
30		(535) Taxes on property used in other than carrier operations	136	189			30
31		(543) Miscellaneous rent expense	55				31
32		(544) Miscellaneous taxes					32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	2 062	2 265			36
37		(553) Uncollectible accounts					37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	2 371	3 143			36
39		Income available for fixed charges (Lines 28, 38)	331 425	232 188			39

1/ Please see footnote on page 12.

210. RESULTS OF OPERATIONS-Continued
(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Line No.
FIXED CHARGES					
40		(546) Interest on funded debt:	41 630	47 557	40
		(a) Fixed interest not in default			41
41		(b) Interest in default	1 690	371	42
42		(547) Interest on unfunded debt	466	506	43
43		(548) Amortization of discounts on funded debt	43 786	48 434	44
44		TOTAL FIXED CHARGES (lines 40-43)	287 639	183 754	45
45		Income after fixed charges (lines 39, 44)			
OTHER DEDUCTIONS					
46		(546) Interest on funded debt:			46
		(c) Contingent interest			
UNUSUAL OR INFREQUENT ITEMS					
47		(555) Unusual or infrequent items (debit) credit	287 639	183 754	47
48		Income (Loss) from continuing operations (before income taxes)			48
PROVISIONS FOR INCOME TAXES					
49	*	(556) Income taxes on ordinary income:	82 686	11 561	49
		Federal income taxes	2 891	1 523	50
50	*	State income taxes	233	57	51
51	*	Other income taxes	14 684	47 923	52
52	*	(557) Provision for deferred taxes	100 494	61 064	53
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	187 145	122 690	54
54	*	Income from continuing operations			
DISCONTINUED OPERATIONS					
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$	187 145	122 690	56
57		Income before extraordinary items			
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$	187 145	122 690	62
63	*	Net income (Loss)			63
Reconciliation of net railway operating income (NROI)					
64	*	Net revenues from railway operations	257 855	194 920	64
65	*	(556) Income taxes on ordinary income (-)	85 810	13 141	65
66	*	(557) Provision for deferred income taxes (-)	14 684	47 923	66
67		Income from lease of road and equipment (-)	125	135	67
68		Rent for leased roads and equipment (+)	323	336	68
69		Net railway operating income (loss)	157 559	134 057	69

NOTES AND REMARKS FOR SCHEDULES 220 and 220

Footnote to Page 10.

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

220. RETAINED EARNINGS
(Dollars in Thousands)

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

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

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

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

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 59, column (b), Schedule 210.

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

Line No.	Cross Check	Item (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$ 1 517 333	\$ 49 943	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	186 685	460	3
4		(603) Appropriations released			4
5		(606) Other credits to retained earnings			5
6		TOTAL	186 685	460	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds			9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	71 950		11
12		Preferred stock ¹	1 497		12
13		TOTAL	73 447		13
14		Net increase (decrease) during year (Line 6 minus line 13)	113 238	460	14
15	*	Balances at close of year (Lines 1, 2 and 14)	1 630 571	50 403	15
16	*	Balances from line 15(c)	50 403	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	1 680 974	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>0</u>			19
20		Debits during year \$ <u>0</u>			20
21		Balance at Close of year \$ <u>0</u>			21
22		Amount of assigned Federal income tax consequences: Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

230. CAPITAL STOCK

PART I. CAPITAL STOCK (Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common UPRR	10	29617870	22428715		22428715	224287		1
2									2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		29617870	22428715		22428715	224287		10

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

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

Line No.	Items (a)	Preferred Stock		Common Stock		Treasury Stock		Additional Capital \$ (h)	Line No.
		Number of Shares (b)	Amount \$ (c)	Number of Shares (d)	Amount \$ (e)	Number of Shares (f)	Amount \$ (g)		
11	Balance at beginning of year	7484300	74843	22428715	224287			35517	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled	(7484300)	(74843)					74843	14
15									15
16	Balance at close of year	-0-	-0-	22428715	224287			110360	16

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

240. STATEMENT OF CHANGES IN FINANCIAL POSITION

(Dollars in Thousands)

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 of 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.

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
		SOURCES OF WORKING CAPITAL			
1	*	Working capital provided by operations:			
		Income (loss) from continuing operations (sch 210 line 52)	187 145	122 690	1
2		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			
		Loss (gain) on sale or disposal of tangible property	28 723	31 550	2
3		Depreciation and amortization expenses	159 237	164 147	3
4		Net increase (decrease) in deferred income taxes	78 584	39 867	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(460)	(3 722)	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	(8 008)	8 245	6
7		Other (specify):			7
8					8
9					9
10					10
11					11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	445 221	362 777	12
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	445 221	362 777	14
15		Working capital from sources other than operating:			
		Proceeds from issuance of long-term liabilities	8 000	300	15
16		Proceeds from sale/disposition of carrier operating property	729	4 951	16
17		Proceeds from sale/disposition of other tangible property	(1)	1 610	17
18		Proceeds from sale/repayment of investments and advances	664	52	18
19		Net decrease in sinking and other special funds			19
20		Proceeds from issue of capital stock			20
21		Other (specify):			21
22		Net Long Term Advances from Affiliated Co.	10 213	11 588	22
23		Miscellaneous Sources of Working Capital	14 781		23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	34 386	18 501	26
27		TOTAL SOURCES OF WORKING CAPITAL	479 607	381 278	27

240. STATEMENT OF CHANGES IN FINANCIAL POSITION-Concluded
(Dollars in Thousands)

Line No.	Cross Check	Description (a)	Current year (b)	Prior year (c)	Line No.
APPLICATION OF WORKING CAPITAL					
28		Amount paid to acquire/retire long-term liabilities	70 765	65 978	28
29		Cash dividends declared	73 447	81 794	29
30		Purchase price of carrier operating property	223 523	209 692	30
31		Purchase price of other tangible property	310	1 575	31
32		Purchase price of long-term investment and advances	54 950	61 908	32
33		Net increase in sinking or other special funds	9 531	4 283	33
34		Purchase price of acquiring treasury stock			34
35		Other (specify):			35
36		Miscellaneous Uses of Working Capital		10 467	36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	432 526	435 697	44
45		Net increase (decrease) in working capital	47 081	(54 419)	45

NOTES AND REMARKS

245. WORKING CAPITAL
(Dollars in Thousands)

1. This schedule should include only data pertaining to railway transportation services.
2. Carry out calculation of lines 8, 9, 10, 19, 20, and 21, to two decimal places.

Line No.	Item (a)	Source No.	Amount (b)	Line
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	13,671	1
2	Customers (706)	Schedule 200, line 6, column b	108,420	2
3	Other (707)	Note A	7,202	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	129,293	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	1,896,886	5
6	Rent Income	Note B	106,785	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	2,003,671	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	5,565.75	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	23.23	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	38.23	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	8,387	11
12	Audited Accounts and Wages Payable (753)	Note A	66,093	12
13	Accounts Payable—Other (754)	Note A	12,510	13
14	Other Taxes Accrued (761.5)	Note A	24,230	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	111,220	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	1,639,031	16
17	Depreciation	Schedule 410, lines 135, 136, 137, 213, 232, 317, column h	159,609	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	1,586,207	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	4,406.13	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	25.24	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	12.99	21
22	Cash Working Capital Required	Line 21 x line 19	57236 57,522-	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	16,066	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	16,066	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	62,938	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	774 (774)-	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	62,164	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	78,230	28

- Notes:
- (A) Use common carrier portion only. Common carrier refers to railway transportation service.
- (B) Rent income is the sum of Schedule 410, column h, lines 120, 121, 122, 126, 127, 128, 132, 133, 134, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.
- (C) If result is negative, use zero.

NOTES AND REMARKS

Footnotes for Page 7

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

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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

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

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

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

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

310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES—Continued

(Dollars in Thousands)

be used to conserve space.

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

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

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

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

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

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2	50			50				2
3	5			5				3
4	183			183				4
5	1			1				5
6	500			500				6
7	13			13				7
8	27 638			27 638				8
9	1 879			1 879				9
10	1 951			1 951				10
11	2/							11
12	6 633			6 633				12
13	112			112				13
14	14 622			14 622				14
15	5			5				15
16	546			546				16
17								17
18								18
19	1			1				19
20	54 139			54 139				20
21								21
22								22
23								23
24	480			480			19	24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32	2/ Carried at nominal value of 1.00.							32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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

Line No.	Account No. (a)	Class No. (b)	Kind of industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
1	721	D-1		UNSECURED NOTES - CARRIERS - ACTIVE		1
2			VII	St. Joseph Terminal R.R. Co.		2
3						3
4			VII	Trailer Train Co.		4
5				4-1997 & 1-1999		5
6				Total Class D		6
7						7
8	721	E-1		INVESTMENT ADVANCES - CARRIERS - ACTIVE		8
9			VII	Camas Prairie R.R. Co.		9
10			VII	Denver Union Terminal Ry. Co.		10
11			VII	Harbor Belt Line R.R. Co.		11
12			VII	Kansas City Terminal Ry. Co.		12
13			VII	Longview Switching Co.		13
14			VII	Ogden Union Ry. & Depot Co.		14
15			VII	St. Joseph Terminal R.R. Co.		15
16			VII	Western Pacific R.R. Co.		16
17			VII	Yakima Valley Transportation Co.		17
18			VII	Union Pacific Motor Freight Co.		18
19						19
20	721	E-3	VII	Union Pacific Freight Service		20
21				Total Class E		21
22						22
23				Grand Total - Account 721		23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2	175			175			11	2
3								3
4								4
5	578			578			40	5
6	753			753			51	6
7								7
8								8
9	554		91	463			30	9
10	566			566				10
11	15			15				11
12	4 113		44	4 069				12
13	37			37				13
14	1 210			1 210			61	14
15	154			154			11	15
16	97 585	48 567		146 152				16
17	656		529	127				17
18	0	6 211		6 211				18
19								19
20	4 164	172		4 336				20
21	109 054	54 950	4/ 664	163 340			102	21
22								22
23	164 426	54 950	664	218 712			172	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

4/ Repayment of advances.

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

Undistributed Earnings From Certain Investments in Affiliated Companies

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

Line No.	Name of issuing company and description of security held	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	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	Carriers: (List specifics for each company)							
1	Mount Hood Railway Co.	(17)		6			(11)	1
2	Ogden Union Railway & Depot Co.	37					37	2
3	Portland Terminal Railroad Co.	(279)		16			(263)	3
4	Portland Traction Co.	122		(55)			67	4
5	Spokane International Railroad Co.	40 637		4 283			44 920	5
6	Union Pacific Fruit Express Co.	21 266		7 301			28 567	6
7	Union Pacific Motor Freight Co.	5 660		1 148			6 808	7
8	Pacific Subsidiary Inc.	(17 898)		(12 744)			(30 642)	8
9	Yakima Valley Transportation Co.	(452)		(199)			(651)	9
10								10
11								11
12								12
13								13
	Noncarrier (List specifics for each company)							
14	Union Pacific Freight Service	867		704			1 571	14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26	TOTAL	49 943		460			50 403	26
27								27

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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If the amount in Account 732 for road or for equipment is less than 5% of the amount in Account 731 at the beginning and end of year, the details in the corresponding portion of Schedule 330A may be omitted. However, line 44, Grand Total should be completed. The balances, by primary accounts, should, insofar as known, be stated in column (b), and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.
2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving 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 \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

Blank

330. ROAD AND EQUIPMENT PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment. and road extensions (c)	Expenditures during the year for purchase of existing lines, reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	61 789			1
2		(3) Grading	195 917			2
3		(4) Other right-of-way expenditures	1 582			3
4		(5) Tunnels and subways	20 881			4
5		(6) Bridges, trestles, and culverts	106 438			5
6		(7) Elevated structures				6
7		(8) Ties	343 574			7
8		(9) Rail and other track material	1 116 501			8
9		(11) Ballast	220 948			9
10		(13) Fences, snowsheds, and signs	10 767			10
11		(16) Station and office buildings	122 912			11
12		(17) Roadway buildings	28 156			12
13		(18) Water stations	1 660			13
14		(19) Fuel stations	10 521			14
15		(20) Shops and enginehouses	69 324			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	71			17
18		(24) Coal and ore wharves				18
19		(25) TOFC COFC terminals	9 841			19
20		(26) Communication systems	37 856			20
21		(27) Signals and interlockers	163 638			21
22		(29) Power plants	1 091			22
23		(31) Power-transmission systems	5 987			23
24		(35) Miscellaneous structures	2 308			24
25		(37) Roadway machines	74 156			25
26		(39) Public improvements - Construction	21 525			26
27		(44) Shop machinery	53 578			27
28		(45) Power-plant machinery	2 882			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	2 683 903			30
31		(46) Computer systems and word processing equipment				31
32		(52) Locomotives	697 601			32
33		(53) Freight-train cars	1 265 931			33
34		(54) Passenger-train cars				34
35		(55) Highway revenue equipment	19			35
36		(56) Floating equipment				36
37		(57) Work equipment	62 248			37
38		(58) Miscellaneous equipment	9 583			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	2 035 382			39
40		(76) Interest during construction	23 735			40
41		TOTAL 474 3020	23 735			41
42		(80) Other elements of investment				42
43		(90) Construction in progress	34 730			43
44		GRAND TOTAL	4 777 750			44

330. ROAD AND EQUIPMENT PROPERTY - Continued
(Dollars in Thousands)

Line No.	Cross Check	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		1 496	249	1 247	63 036	1
2		3 831	890	2 941	198 858	2
3		275	1	274	1 856	3
4		24	0	24	20 905	4
5		5 357	980	4 377	110 815	5
6						6
7		19 097	3 940	15 157	358 731	7
8		99 096	40 617	58 479	1 174 980	8
9		19 623	2 210	17 413	238 361	9
10		824	78	746	11 513	10
11		31 737	8 647	23 090	146 002	11
12		742	32	710	28 866	12
13		39	10	29	1 689	13
14		313	29	284	10 805	14
15		1 124	173	951	70 275	15
16						16
17					71	17
18						18
19		2 727	480	2 247	12 088	19
20		7 132	251	6 881	44 737	20
21		10 890	931	9 959	173 597	21
22		11	42	(31)	1 060	22
23		325	83	242	6 229	23
24		324	0	324	2 632	24
25		6 923	559	6 364	80 520	25
26		3 129	118	3 011	24 536	26
27		3 332	1 803	1 529	55 107	27
28		29	18	11	2 893	28
29						29
30		218 400	62 141	156 259	2 840 162	30
31						31
32		3 992	73 545	(69 553)	628 048	32
33		5 651	58 477	(52 826)	1 213 105	33
34						34
35					19	35
36						36
37		6 782	2 438	4 344	66 592	37
38		1 126	630	496	10 079	38
39	*	17 551	135 090	(117 539)	1 917 843	39
40			139	(139)	23 596	40
41		235 951	197 370	38 581	23 596	41
42						42
43		(12 428)		(12 428)	22 302	43
44		223 523	197 370	26 153	4 803 903	44

330A. IMPROVEMENTS ON LEASED PROPERTY
(Dollars in Thousands)

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment ment, and road extensions (c)	Expenditures during the year for purchase of existing lines reorganizations, etc. (d)	Line No.
1		(2) Land for transportation purposes	Not applicable			1
2		(3) Grading				2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts				5
6		(7) Elevated structures				6
7		(8) Ties				7
8		(9) Rail and other track material				8
9		(11) Ballast				9
10		(13) Fences, snowsheds, and signs				10
11		(16) Station and office buildings				11
12		(17) Roadway buildings				12
13		(18) Water stations				13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses				15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems				20
21		(27) Signals and interlockers				21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction				26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD				30
31		(46) Computer systems and word processing equipment				31
32		(52) Locomotives				32
33		(53) Freight-train cars				33
34		(54) Passenger-train cars				34
35		(55) Highway revenue equipment				35
36		(56) Floating equipment				36
37		(57) Work equipment				37
38		(58) Miscellaneous equipment				38
39		TOTAL EXPENDITURES FOR EQUIPMENT				39
40		(76) Interest during construction				40
41		TOTAL				41
42		(80) Other elements of investment				42
43		(90) Construction in progress				43
44		GRAND TOTAL				44

330A. IMPROVEMENTS ON LEASED PROPERTY -- Continued
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1			NOT APPLICABLE			1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39	*					39
40						40
41						41
42						42
43						43
44						44

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

(Dollars in Thousands)

1. Show in columns (b) and (e), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (c) and (f) show the depreciation base used to compute the depreciation charges for the month of December; in columns (d) and (g) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 39 of these columns show the composite percentage for all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. The depreciation base should not include the cost of equipment used, but not owned, when the rents therefore are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 31-21-00, 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 therefore 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 depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) effected.

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	193 096	198 521	1.00				
2	(4) Other, right-of-way expenditures	1 097	1 272	1.11				2
3	(5) Tunnels and subways	20 923	20 923	1.11				3
4	(6) Bridges, trestles, and culverts	97 676	101 441	1.45				4
5	(7) Elevated structures							5
6	(8) Ties	329 792	338 421	3.00				6
7	(9) Rail and other track material	1 098 091	1 162 178	3.32				7
8	(11) Ballast	204 757	214 520	2.86				8
9	(13) Fences, snow sheds, and signs	10 575	11 160	1.00				9
10	(16) Station and office buildings	106 359	120 090	5.44				10
11	(17) Roadway buildings	20 210	22 215	2.50				11
12	(18) Water stations	1 446	1 464	5.00				12
13	(19) Fuel stations	8 147	8 701	4.00				13
14	(20) Shops and enginehouses	54 411	55 061	2.33				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	88	88	2.38				16
17	(24) Coal and ore wharves							17
18	(25) TOFC/COFC terminals	6 638	8 308	3.33				18
19	(26) Communication systems	30 433	35 678	2.70				19
20	(27) Signals and interlockers	127 867	136 437	2.86				20
21	(29) Power plants	1 212	1 163	2.86				21
22	(31) Power-transmission systems	5 723	5 509	2.50				22
23	(35) Miscellaneous structures	2 267	2 357	2.50				23
24	(37) Roadway machines	58 097	61 248	5.63				24
25	(39) Public improvements—Construction	16 938	19 944	1.11				25
26	(44) Shop machinery	39 453	43 099	4.50				26
27	(45) Power-plant machinery	3 154	3 045	3.13				27
28	All other road accounts							28
29	Authorization (other than defense projects)							29
30	TOTAL ROAD	2 438 450	2 572 943	3.05				30
	EQUIPMENT							
31	(46) Computer systems and word processing equipment							31
32	(52) Locomotives	697 027	629 099	5.96				32
33	(53) Freight-train cars	1 265 247	1 221 368	3.31				33
34	(54) Passenger-train cars							34
35	(55) Highway revenue equipment	18	18	10.00				35
36	(56) Floating equipment							36
37	(57) Work equipment	62 042	65 974	2.90				37
38	(58) Miscellaneous equipment	9 582	9 974	7.69				38
39	TOTAL EQUIPMENT	2 033 916	1 926 433	4.18				39
40	GRAND TOTAL	4 472 366	4 499 376					40

See note Page 35

335. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT OWNED AND USED

(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts (See Schedule 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 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	66 176	1 948		780		67 344	1
2		(4) Other, right-of-way expenditures	339	13		(1)		353	2
3		(5) Tunnels and subways	4 089	232		(6)		4 327	3
4		(6) Bridges, trestles, and culverts	41 563	1 438		920		42 081	4
5		(7) Elevated structures							5
6		(8) Ties	143 501	10 023		4 423		149 101	6
7		(9) Rail and other track material	502 387	37 317		25 975		513 729	7
8		(11) Ballast	82 307	5 966		2 107		86 166	8
9		(13) Fences, snow sheds, and signs	3 753	108		86		3 775	9
10		(16) Station and office buildings	21 961	5 817		6 587		21 191	10
11		(17) Roadway buildings	3 999	537		32		4 504	11
12		(18) Water stations	1 438	57		10		1 485	12
13		(19) Fuel stations	1 879	339		19		2 199	13
14		(20) Shops and enginehouses	12 284	1 269		175		13 378	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	62	2				64	16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals	1 547	241		469		1 319	18
19		(26) Communication systems	7 660	898		222		8 336	19
20		(27) Signals and interlockers	44 683	3 753		856		47 580	20
21		(29) Power plants	60	34		29		65	21
22		(31) Power-transmission systems	1 841	140		84		1 897	22
23		(35) Miscellaneous structures	461	57		(1)		519	23
24		(37) Roadway machines	6 270	3 360		502		9 128	24
25		(39) Public improvements—Construction	4 817	203		142		4 878	25
26		(44) Shop machinery*	7 170	1 900		1 262		7 808	26
27		(45) Power-plant machinery*	(465)	98		18		(385)	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	959 782	75 750		44 690		990 842	30
		EQUIPMENT							
31		(46) Computer systems and word processing equipment							31
32	*	(52) Locomotives	266 384	39 609		63 546		242 447	32
33	*	(53) Freight-train cars	393 529	41 275		51 516		383 288	33
34	*	(54) Passenger-train cars							34
35	*	(55) Highway revenue equipment	8	2				10	35
36	*	(56) Floating equipment							36
37	*	(57) Work equipment	26 379	1 845		1 754		26 470	37
38	*	(58) Miscellaneous equipment	7 748	756		587		7 917	38
39	*	Amortization Adjustments							39
40		TOTAL EQUIPMENT	694 048	83 487		117 403		660 132	40
41		GRAND TOTAL	1 653 830	159 237		162 093		1 650 974	41

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

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	Not applicable						1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
		EQUIPMENT							
31		(46) Computer systems and word processing equipment							31
32		(52) Locomotives							32
33		(53) Freight-train cars							33
34		(54) Passenger-train cars							34
35		(55) Highway revenue equipment							35
36		(56) Floating equipment							36
37		(57) Work equipment							37
38		(58) Miscellaneous equipment							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL							41

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

340. DEPRECIATION BASE AND RATES—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

(Dollars in Thousands)

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any 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 depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.
4. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	Not applicable		%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	Amortization (Adjustments)				29
30	TOTAL ROAD				30
	EQUIPMENT				
31	(46) Computer systems and word processing equipment				31
32	(52) Locomotives				32
33	(53) Freight-train cars				33
34	(54) Passenger-train cars				34
35	(55) Highway revenue equipment				35
36	(56) Floating equipment				36
37	(57) Work equipment				37
38	(58) Miscellaneous equipment				38
39	Amortization Adjustments				39
40	TOTAL EQUIPMENT				40
41	GRAND TOTAL				41

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

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	Not applicable						1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							30
30		(46) Computer systems and word processing equipment							31
31		(52) Locomotives							32
32		(53) Freight-train cars							33
33		(54) Passenger-train cars							34
34		(55) Highway revenue equipment							35
35		(56) Floating equipment							36
36		(57) Work equipment							37
37		(58) Miscellaneous equipment							38
38		TOTAL EQUIPMENT							39
39		GRAND TOTAL							

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

NOTES AND REMARKS FOR SCHEDULE 342

Notes referring to Schedule 332, Page 30

(Dollars in Thousands)

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

Notes referring to Schedule 352A, Page 38:

- 1/ Figures in Co. (c) are miles of road only, but contract on
lease also covers trackage other than miles of road.
- 2/ Value not known. No rental paid.
- 3/ Actual value not known. Amounts reported in lieu thereof
represents results of capitalizing rentals at 6 percent.
- 4/ Amounts of depreciation and amortization accrued not known.

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%.

350. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS
(Dollars in Thousands)

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

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

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	Not applicable			1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements—Construction				25
26	(44) Shop machinery*				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	TOTAL ROAD				29
	EQUIPMENT				
30	(46) Computer systems and word processing equipment				30
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment			N/A	37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL				39

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road 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 330 for the reserve relating to road and equipment owned and used by the respondent).

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	Not applicable						1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(46) Computer systems and word processing equipment							30
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

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

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

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

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

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 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.

Table of the property of the carriers owned or leased in the United States						
Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	R	UPRR Co.	3 316	3 470-787	1 178 284	1
2	L	OSL R.R. Co.	2 027	469 700	190 175	2
3	L	OWRR&N Co.	1 581	450 151	143 732	3
4	L	LA&SL RR Co.	965	328 889	112 551	4
5	L	St. J&GI Ry. Co.	245	79 428	31 901	5
6	P	D/C RR Co.	24	4 948	2 343	6
7						7
8		Total U.P.R.R. Co. and Leased Lines	8 158	4,803,903	1,658,986	8
9						9
10		Add: Leased from Others				10
11		U.S. Government-Sable to Bunell, CO				11
12		used under contract	1/ 1	2/	4/	12
13		City of Kansas City, KS - tracks	1/	3/ 244	4/	13
14		Burlington Northern Inc., Spokane, WA-tracks	1/	3/ 46	4/	14
15		Sou. Pac. Tran. Co., CA-Rental of Land	1/	3/ 88	4/	15
16		C.R.I.&P.RR Co., Track Rental Colby to				16
17		Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4 800	4/	17
18		General Motors	1/	3/ 11	4/	18
19						19
20		Total additions	1	5 189		20
21						21
22		Deduct: Leased to Other				22
23		Sou. Pac. Trans. Co., West of Ogden	5	3/ 333	4/	23
24		Ogden Union Railway & Depot Co., Ogden, UT	3	3/ 929	4/	24
25		Burlington Northern Inc., Garrison to				25
26		Meaderville, MT	52	3/ 821	4/	26
27						27
28		Total deductions	60	2 083		28
29						29
30						30
31		TOTAL	8 099	4 807 009	1 658 986	31

352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE

(By Property Accounts)

(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.

2. The amounts for respondent and for each group or class of companies and properties on line 44 herein, should correspond with the amounts for each class of company and properties shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.

3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is not ascertainable. Identify non-carrier owners, and briefly explain on page 37 methods of estimating value of property of non-carriers or property of other carriers.

4. Report on line 30 amounts not includible in the accounts shown, or in line 29. The items reported should be briefly identified and explained. Also include here those items after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

Line No.	Cross Check	Account (a)	Respondent (b)	Lessor railroads (c)	Inactive (proprietary companies) (d)	Other Leased properties (e)	Line No.
1	*	(2) Land for transportation purposes	15 772	47 246	16		1
2		(3) Grading	83 888	113 737	1 233		2
3		(4) Other, right-of-way expenditures	1 236	620	1		3
4		(5) Tunnels and subways	15 607	5 260	40		4
5		(6) Bridges, trestles, and culverts	51 169	59 110	532		5
6		(7) Elevated structures					6
7		(8) Ties	179 713	178 558	460		7
8		(9) Rail and other track material	614 829	558 388	1 761		8
9		(11) Ballast	140 515	97 351	497		9
10		(13) Fences, snow sheds, and signs	5 210	6 289	14		10
11		(15) Station and office buildings	96 552	55 421	30		11
12		(17) Roadway buildings	16 988	11 871	9		12
13		(18) Water stations	778	911	1		13
14		(19) Fuel stations	5 205	5 599			14
15		(20) Shops and enginehouses	40 568	29 707			15
16		(22) Storage warehouses					16
17		(23) Wharves and docks		71			17
18		(24) Coal and ore wharves					18
19		(25) TOFC COFC terminals	2 214	9 875			19
20		(26) Communication systems	25 969	18 744	24		20
21		(27) Signals and interlockers	100 700	72 687	211		21
22		(29) Power plants	894	166	1		22
23		(31) Power-transmission systems	3 841	2 387			23
24		(35) Miscellaneous structures	1 257	1 373			24
25		(37) Roadway machines	80 303	218			25
26		(39) Public improvements—Construction	10 894	13 639	3		26
27		(44) Shop machinery	35 227	19 880			27
28		(45) Power-plant machinery	1 797	1 095			28
29		Leased property capitalized rentals (explain)				1/ 3 106	29
30		Other (specify and explain)					30
31		Total expenditures for road	1525 126	1310 203	4 833	3 106	31
32		(46) Computer systems and word processing equipment					32
33		(52) Locomotives	628 047				33
34		(53) Freight-train cars	1213 105				34
35		(54) Passenger-train cars					35
36		(55) Highway revenue equipment	19				36
37		(56) Floating equipment					37
38		(57) Work equipment	65 303	1 291			38
39		(58) Miscellaneous equipment	10 078				39
40		Total expenditures for equipment	1916 552	1 291			40
41		(76) Interest during construction	11 434	12 047	115		41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	17 675	4 627			43
44		GRAND TOTAL	3470 787	1328 168	4 948	3 106	44

1/ Please see note on Page 35.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 416

Cross-checks

Schedule 410

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

Lines 135 thru 137, column (f)
Lines 117 thru 122, and 129 thru 134,
column (f)

Line 231, column (f)

Line 230, column (f)

Lines 207, 208, 211, 212, column (f)

Lines 226, 227, column (f)

Lines 311, 312, 315, 316, column (f)

Line 213, column (f)

Line 232, column (f)

Line 317, column (f)

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

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

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

Line 507, column (f)

Line 508, column (f)

Line 509, column (f)

Line 510, column (f)

Line 511, column (f)

Line 512, column (f)

Line 513, column (f)

Line 514, column (f)

Line 515, column (f)

Line 516, column (f)

Line 517, column (f)

Schedule 210

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

Schedule 412

= Line 31, column (b)
= Line 31, column (c)

Schedule 414

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

Schedule 415

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

And

Schedule 414

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

Schedule 415

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

Lines 24, 39, column (b)

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

Schedule 417

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

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
	WAY AND STRUCTURES					
	ADMINISTRATION					
001	TRACK	5,839	790	(207)	928	7,350
002	BRIDGE AND BUILDING	975	132	(34)	155	1,228
003	SIGNAL	1,409	191	(50)	224	1,774
004	COMMUNICATION	3,215	435	(113)	510	4,047
005	OTHER	11,636	1,575	(410)	1,849	14,650
	TOTAL ADMINISTRATION	23,074	3,123	(814)	3,666	29,049
	REPAIR AND MAINTENANCE					
006	ROADWAY - RUNNING	2,233	275	7.2	98	3,318
007	ROADWAY - SWITCHING	285	35	91	12	423
008	TUNNELS & SUB - RUNNING	23	23	16	8	70
009	TUNNELS & SUBWAYS - SWITCHING	3	3	2	1	9
010	BRIDGES & CULVERTS - RUNNING	1,297	709	205	133	2,344
011	BRIDGES & CULVERTS - SWITCHING	166	91	26	17	300
012	TIES - RUNNING	3,394	1,698	36	507	5,635
013	TIES - SWITCHING	433	217	5	65	720
014	RAIL & OTM RUNNING	20,276	5,331	3,072	(1,051)	27,628
015	RAIL & OTM SWITCHING	2,588	680	392	(134)	3,526
016	BALLAST - RUNNING	15,547	172	151	111	15,981
017	BALLAST - SWITCHING	1,985	22	19	14	2,040
018	ROAD PROP DAMAGED - RUNNING	1,403	175	13	19	1,610
019	ROAD PROP DAMAGED - SWITCH	179	22	2	2	205
020	ROAD PROP DAMAGED - OTHER	299	37	3	4	343
021	SIGNALS & INTER - RUNNING	6,709	1,394	341	330	8,774
022	SIGNALS & INTER - SWITCHING	2,085	433	106	102	2,726
023	COMMUNICATIONS SYSTEMS	3,332	4,690	92	374	8,495
024	ELECTRIC POWER SYSTEMS	235	130	163	13	541
025	HIGHWAY GRADE CROSSINGS - RUN	599	168	737	79	1,583

From column (f)
Blank

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
026	HIGHWAY GRADE XINGS - SWITCH	76	22	94	10	202
027	STATION & OFFICE BLDGS	3,380	1,777	1,903	11	7,151
028	SHOP BUILDINGS - LOCO	1,434	801	380	28	2,643
029	SHOP BUILDINGS - FRT CARS	126	70	34	2	232
030	SHOP BUILDINGS - OTHER EQUIP					0
101	LOCOMOTIVE SERVICE FACILITY	230	336	146	12	724
102	MISC BUILDINGS & STRUCTURES	1,178	742	8,634	5	10,559
103	COAL TERMINALS					0
104	ORE TERMINALS					0
105	OTHER MARINE TERMINALS	10				10
106	TOFC/COFC - TERMINALS	122	53	1,627	3	1,805
107	MOTOR VEH LDB & DIST FACIL	6				6
108	FACIL FOR OTHER SPEC SVCS	1				1
109	ROADWAY MACHINES	3,602	11,406	378	(1,926)	13,460
111	SNOW REMOVAL	3,001	64	126	8	3,199
112	FRINGE BENEFITS TOTAL RUNNING				25,191	25,191
113	FRINGE BENEFITS TOTAL SWITCH				3,164	3,164
114	FRINGE BENEFITS TOTAL OTHER				6,383	6,383
115	CASUALTIES & INS - RUNNING				6,520	6,520
116	CASUALTIES & INS - SWITCHING				2,304	2,304
117	CASUALTIES & INS - OTHER				872	872
118	LEASE RENTALS - DR - RUNNING					0
119	LEASE RENTALS - DR - SWITCH					0
120	LEASE RENTALS - DR - OTHER			7,692		7,692
121	LEASE RENTALS - CR - RUNNING					0
122	LEASE RENTALS - CR - SWITCH					0
123	LEASE RENTALS - CR - OTHER			(125)		(125)
124	JF RENT - DR - RUNNING			2,713		2,713
125	JF RENT-DR-SWITCHING			142		142
126	JF RENT-DR-OTHER			107		107
127	JF RENT-CR-RUNNING			(2,131)		(2,131)
128	JF RENT-CR-SWITCHING			(60)		(60)
129	JF RENT-CR-OTHER					0

Transferred to column (f)

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES (b)	MATL, TOOLS SUPP, FUELS, AND LUBR (c)	PURCHASED SERVICES (d)	GENERAL (e)	TOTAL (f)
130	OTHER RENTS-DR-RUNNING					0
131	OTHER RENTS-DR-SWITCHING					0
132	OTHER RENTS-DR-OTHER					0
133	OTHER RENTS-CR-RUNNING					0
134	OTHER RENTS-CR-SWITCHING					0
135	OTHER RENTS-CR-OTHER					0
136	DEPRECIATION-RUNNING				51,723	51,723
137	DEPRECIATION-SWITCHING				6,603	6,603
138	DEPRECIATION-OTHER				11,035	11,035
139	JF-DR-RUNNING			7,091		7,091
140	JF-DR-SWITCHING			1,318		1,318
141	JF-DR-OTHER			399		399
142	JF-CR-RUNNING			(2,397)		(2,397)
143	JF-CR-SWITCHING			(62)		(62)
144	JF-CR-OTHER			(129)		(129)
145	DISM RET RD PROP-RUNNING	(388)	3	352	31	(2)
146	DISM RET RD PROP-SWITCH	(50)	0	45	4	(1)
147	DISM RET RD PROP-OTHER	(83)	1	75	7	0
148	OTHER-RUNNING	310	33	10	557	910
149	OTHER-SWITCHING	40	4	1	71	116
150	OTHER-OTHER	66	7	2	256	331
		=====	=====	=====	=====	=====
151	TOTAL WAY & STRUCTURES	99,205	34,747	33,822	117,244	285,019
	LOCOMOTIVES					
201	ADMINISTRATION	8,218	411	(160)	1,332	9,801
202	REPAIR & MAINTENANCE	33,144	30,636	6,737	60	70,577
203	MACHINERY REPAIR	949	822	46		1,817
204	EQUIPMENT DAMAGED					0
205	FRINGE BENEFITS				16,125	16,125
206	OTHER CASUALTIES & INSUR				1,129	1,129
207	LEASE RENTALS-DR					0
208	LEASE RENTALS-CR			(2,270)		(2,270)

Handwritten: (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
209	JOINT FAC RENT - DR			192		192
210	JOINT FAC RENT - CR			(49)		(49)
211	OTHER RENTS-DR					0
212	OTHER RENTS-CR			(8,490)		(8,490)
213	DEPRECIATION				43,520	43,520
214	JOINT FAC - DR			893		893
215	JOINT FAC - CR			(123)		(123)
216	REPAIRS BILLED OTHERS-CR					0
217	DISM RETIRED PROPERTY	330	22	2	(347)	7
218	OTHER				546	546
219	TOTAL LOCOMOTIVES	42,641	31,891	(3,222)	62,365	133,675
	FREIGHT CARS					
220	ADMINISTRATION	5,782	289	(113)	937	6,895
221	REPAIR & MAINTENANCE	23,458	20,029	31,188	4,865	79,540
222	MACHINERY REPAIR	452	583	33		1,068
223	EQUIPMENT DAMAGED	163	1			164
224	FRINGE BENEFITS				11,485	11,485
225	OTHER CASUALTIES & INSUR				4,216	4,216
226	LEASE RENTALS-DR			3,621		3,621
227	LEASE RENTALS-CR			(8,814)		(8,814)
228	JOINT FAC RENT - DR			34		34
229	JOINT FAC RENT - CR					0
230	OTHER RENTS-DR			171,487		171,487
231	OTHER RENTS-CR			(90,721)		(90,721)
232	DEPRECIATION				43,745	43,745
233	JOINT FAC - DR			70		70
234	JOINT FAC - CR					0
235	REPAIRS BILLED OTHERS-CR			(28,346)		(28,346)
236	DISM RETIRED PROPERTY	145	11	3	(153)	6
237	OTHER				(46)	(46)

Answer as follows (7)

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
238	TOTAL FREIGHT CARS	30,000	20,913	78,442	65,049	194,404
	OTHER EQUIPMENT					
301	ADMINISTRATION	814	41	(16)	132	971
302	TRKS, TRLRS & CONT-REV SVC		2	2,140	363	2,505
303	FLOATING EQUIP-REV SVC					0
304	PASS & OTHER REV EQUIP	(5)				(5)
305	COMP & DATA PROCESS SYSTEMS			1,830	495	2,325
306	MACHINERY	6	84	5		100
307	WORK & OTHER NON-REV EQUIP	3,166	2,524	5,170	(1,730)	9,130
308	EQUIPMENT DAMAGED					0
309	FRINGE BENEFITS				1,776	1,776
310	OTHER CASUALTIES & INSUR				2,635	2,635
311	LEASE RENTALS-DR			14,275		14,275
312	LEASE RENTALS-CR					0
313	JOINT FAC RENT - DR			(23)		(23)
314	JOINT FAC RENT - CR			(100)		(100)
315	OTHER RENTS-DR			12,150		12,150
316	OTHER RENTS-CR			(1,949)		(1,949)
317	DEPRECIATION				2,983	2,983
318	JOINT FAC - DR			169		169
319	JOINT FAC - CR					0
320	REPAIRS BILLED OTHERS-CR			(1,015)		(1,015)
321	DISM RETIRED PROPERTY	101	6		(104)	3
322	OTHER	143		10		153
323	TOTAL OTHER EQUIPMENT	4,225	2,662	12,646	6,550	46,083
		=====	=====	=====	=====	=====
324	TOTAL EQUIPMENT	76,866	55,466	107,866	133,964	374,162
	TRANSPORTATION					
	TRAIN OPERATIONS					
401	ADMINISTRATION	20,783	2,153	1,123	2,354	26,413

These are additional

UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
402	ENGINE CREWS	66,682	364	193	2,147	69,386
403	TRAIN CREWS	129,130	(2)	(43)	4,043	133,128
404	DISPATCHING TRAINS	9,290	15	68	13	9,386
405	OPER SIGNALS & INTERLOCK	2,241	597	588	40	3,466
406	OPERATING DRAWBRIDGES	406	6	3	1	416
407	HIGHWAY CROSSING PROTECT	224		17		241
408	TRAIN INSPECTION & LUBR	7,253	(137)			7,116
409	LOCOMOTIVE FUEL	378	194,542	2	38	194,960
410	ELECT POWER FOR MOTIVE PD					0
411	SERVICING LOCOMOTIVES	12,523	9,738	487	(23)	22,725
412	FRT LOST OR DAMAGED				1,463	1,463
413	CLEARING WRECKS	974	192	2,467	64	3,697
414	FRINGE BENEFITS				69,184	69,184
415	OTHER CASUALTIES & INSUR				10,859	10,859
416	JOINT FAC - DR			1,598		1,598
417	JOINT FAC - CR			(486)		(486)
418	OTHER	6,535	760	7,760	2,510	17,565
419	TOTAL TRAIN OPERATIONS	256,419	208,228	13,777	92,693	571,117
	YARD OPERATIONS					
420	ADMINISTRATION	4,945	512	267	560	6,284
421	SWITCH CREWS	34,201	459	494	91	35,245
422	CONTROLLING OPERATIONS	1,251	17	18	3	1,289
423	YARD & TERMINAL CLERICAL	18,634	250	269	50	19,203
424	OPER SWITCH, SIGN, RT & HMPS	727	9	10	2	748
425	LOCOMOTIVE FUEL		6,920			6,920
426	ELECT POWER FOR MOTIVE PD					0
427	SERVICING LOCOMOTIVES	(4)		3,598	2	3,596
428	FRT LOST OR DAMAGED					0
429	CLEARING WRECKS	446	86	1,108	29	1,669
430	FRINGE BENEFITS				16,462	16,462
431	OTHER CASUALTIES & INSUR				10,111	10,111
432	JOINT FAC - DR			8,933		8,933

(g) (h)
James E. Coleman (P)
B. E. E. E.

UNION PACIFIC RAILROAD - 1985
 410. RAILWAY OPERATING EXPENSES
 (DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES (6)	MATL, TOOLS SUPP, FUELS, AND LUBR (7)	PURCHASED SERVICES (8)	GENERAL (9)	TOTAL (10)
433	JOINT FAC - CR			(2,208)		(2,208)
434	OTHER	812		195		1,007
435	TOTAL YARD OPERATIONS	61,012	8,253	12,684	27,310	109,259
	TRAIN AND YARD OPERATIONS COMMON					
501	CLEANING CAR INTERIORS	4,944	317	1,506		6,767
502	ADJ & TRANSFER LOADS	439		193		632
503	CAR LDG DEVICES & GRN DOORS	67	1,138	3,807		5,012
504	FRT LOST OR DAMAGED				2,293	2,293
505	FRINGE BENEFITS				1,529	1,529
506	TOT TRN & YARD OPRNS COMMON	5,450	1,455	5,506	3,822	16,233
	SPECIALIZED SERVICE OPERATIONS					
507	ADMINISTRATION	197	20	11	22	250
508	PUD AND MARINE LINE HAUL					0
509	LDG & UNLLDG & LOCAL MARINE	1,151	5	2,319	53	3,528
510	PROTECTIVE SERVICES			2,301		2,301
511	FRT LOST OR DAMAGED				197	197
512	FRINGE BENEFITS				750	750
513	CASUALTIES AND INSURANCE				440	440
514	JOINT FAC - DR			224		224
515	JOINT FAC - CR					0
516	OTHER	1,082	(8)	553	6	1,633
517	TOT SPEC SERVICES OPRNS	2,430	17	5,408	1,468	9,323
	ADMINISTRATIVE SUPPORT OPERATIONS					
518	ADMINISTRATIVE	3,112	322	168	353	3,955
519	EMPL CLER & ACCTG FUNCTNS	33,614	952	5,530	433	40,529
520	COMM SYSTEM OPERATION	1,671	96	5,308	2,650	9,725
521	LOSS & DAMG CLAIMS PROCESS	4	(2)	16	1	19
522	FRINGE BENEFITS				10,329	10,329
523	CASUALTIES AND INSURANCE				2,179	2,179
524	JOINT FAC - DR			887		887

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UNION PACIFIC RAILROAD - 1985
410. RAILWAY OPERATING EXPENSES
(DOLLARS IN THOUSANDS)

LINE NO.	ACCOUNT TITLE AND LINE NUMBER	SALARIES AND WAGES	MATL, TOOLS SUPP, FUELS, AND LUBR	PURCHASED SERVICES	GENERAL	TOTAL
525	JOINT FAC - CR			6		6
526	OTHER				1,426	1,426
527	TOT ADMIN SUPPORT OPNS	38,401	1,368	11,915	17,371	69,055
		=====	=====	=====	=====	=====
528	TOTAL TRANSPORTATION	363,712	219,321	49,290	142,664	774,987
	GENERAL AND ADMINISTRATIVE					
601	OFFICERS GENERAL & ADMIN	25,638	2,031	4,192	2,024	33,885
602	ACCTG, AUDITING & FINANCE	22,987	1,702	4,074	1,804	30,627
603	MGMT SERVICES & DATA PROC	13,310	1,049	2,165	1,045	17,569
604	MARKETING	7,134	705	1,555	561	9,995
605	SALES	8,821		1,435	692	11,644
606	INDUSTRIAL DEVELOPMENT	409	33	65	32	539
607	PERSONNEL & LABOR RELATIONS	2,974	234	484	234	3,926
608	LEGAL AND SECRETARIAL	3,856	339	3,244	302	13,741
609	PUBLIC RELATIONS & ADVERTISING	54		1,036	7	1,097
610	RESEARCH & DEVELOPMENT	80	6	9	5	100
611	FRINGE BENEFITS				29,542	29,542
612	CASUALTIES AND INSURANCE				(1,229)	(1,229)
613	WRITEDOWN OF UNCOLL ACCOUNTS				5,686	5,686
614	PROPERTY TAXES				23,591	23,591
615	OTHER TAXES EXC CORP INC & PR				8,483	8,483
616	JOINT FACILITY - DEBIT					0
617	JOINT FACILITY - CREDIT					0
618	OTHER	2,937	389	235	12,106	15,667
		=====	=====	=====	=====	=====
619	TOTAL GENERAL & ADMINISTRATIVE	88,200	7,284	24,494	84,885	204,863
620	TOTAL CARRIER OPER EXPENSE	627,984	316,818	215,472	478,757	1,639,031

(9) (4)
 Name in column (4)
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412. WAY AND STRUCTURES

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 31, should balance to the sum of the depreciation expense reported in schedule 410, column (f) lines, 135, 136, and 137.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rentals reported in column (c), line 31 should balance the net amount reported in schedule 410, column (f), lines 117 through 122, plus lines 129 through 134.
If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 31 shall equal the adjustment reported on line 29 of schedule 335.
5. Report on line 30 all other lease rentals not apportioned to any category listed on lines 1-29.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	1,948			2
3		4	Other right-of-way expenditures	13			3
4		5	Tunnels and subways	232			4
5		6	Bridges, trestles and culverts	1,438			5
6		7	Elevated structures				6
7		8	Ties	10,023			7
8		9	Rail and other track material	37,317			8
9		11	Ballast	5,966			9
10		13	Fences, snowsheds and signs	108			10
11		16	Station and office buildings	1,384			11
12		17	Roadway buildings	483			12
13		18	Water stations	57			13
14		19	Fuel stations	339			14
15		20	Shops and enginehouses	1,269			15
16		22	Storage warehouses				16
17		23	Wharves and docks				17
18		24	Coal and ore wharves				18
19		25	TOFC/COFC terminals	241			19
20		26	Communications systems	898			20
21		27	Signals and interlockers	3,753			21
22		29	Power plants	34			22
23		31	Power transmission systems	140			23
24		35	Miscellaneous structures	57			24
25		37	Roadway machines	3,360			25
26		39	Public improvements, construction	203			26
27		45	Power plant machines	98			27
28		76	Interest during construction	N/A			28
29		80	Other elements of investment	N/A			29
30		—	Other lease/rentals		7,567		30
31	*	—	TOTAL	69,361	7,567		31

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414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT
(Dollars in Thousands)

1. Report *freight* expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings).
3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), 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 (c) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in 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.

NOTES: Mechanical designations for each car type are shown in column (a)

Line No.	Cross Check	Type of equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		25	24		50	28	1
2		Box-Plain 50 Foot and Longer		3,365	8,844	1,028	4,679	9,602	2
3		Box-Equipped		2,884	6,422	1	4,277	5,456	3
4		Gondola-Plain		860	1,220	193	1,096	1,954	4
5		Gondola-Equipped		110	309		250	524	5
6		Hopper-Covered		7,732	16,958	18,896	2,913	8,013	6
7		Hopper-Open Top-General Service		10,837	10,680	68	8,629	8,810	7
8		Hopper-Open Top-Special Service		58	136	176	21	38	8
9		Refrigerator-Mechanical			50	10,650	2,118	780	9
10		Refrigerator-Non-Mechanical		2,354	5,609	561	1,744	2,622	10
11		Flat TOPC/CORC		3	25	16,733	629	1,156	11
12		Flat Multi-Level		174	486	9,503	2,239	2,944	12
13		Flat-General Service		653	824	96	340	408	13
14		Flat-Other		810	2,808	2,759	1,503	4,050	14
15		Tank-Under 22,000 Gallons		2	4	17,802			15
16		Tank-22,000 Gallons and Over				8,158			16
17		All Other Freight Cars		1	171	531	599	1,242	17
18		Auto Racks			6,283			5,618	18
19		TOTAL FREIGHT TRAIN CARS		29,868	60,853	87,155	31,087	53,245	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers			243			2	20
21		Other Trailers			1,236			12,009	21
22		Refrigerated Containers						18	22
23		Other Containers						121	23
24	*	TOTAL TRAILERS AND CONTAINERS			1,479			12,150	24
25		GRAND TOTAL (LINES 19 AND 24)		29,868	62,332	87,155	31,087	65,395	25

NOTES AND REMARKS

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GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

415. SUPPORTING SCHEDULE—EQUIPMENT (Dollars in Thousands)							
Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization Adjustment net during year (e)	Line No.
				Owne d (c)	Capitalized lease (d)		
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	2 421	1 249			1
2		Diesel Locomotive-Road	68 156	38 788			2
3		Other Locomotive-Yard					3
4		Other Locomotive-Road					4
5	*	TOTAL	70 577	40 037			5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot	7	232			6
7		Box-Plain 50 Foot and Longer	1 925	3 185			7
8		Box-Equipped	3 434	3 193			8
9		Gondola-Plain	3 898	1 606			9
10		Gondola-Equipped	610	888			10
11		Hopper-Covered	13 730	10 360			11
12		Hopper-Open Top-General Service	1 875	7 754			12
13		Hopper-Open Top-Special Service	2 898	483			13
14		Refrigerator-Mechanical	1 118	3 951			14
15		Refrigerator-Nonmechanical	3 308	3 525			15
16		Flat TOFC/COFC	4 561	42			16
17		Flat Multi-level	2 415	68			17
18		Flat-General Service	2 523	482			18
19		Flat-Other	2 466	1 445			19
20		All Other Freight Cars	5 248	191			20
21		Caboose	584	575			21
22		Auto Racks	594	3 295			22
23		Miscellaneous Accessories					23
24	*	TOTAL FREIGHT TRAIN CARS	51 194	41 275			24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers					25
26		Other Trailers	2 505				26
27		Refrigerated Containers		2			27
28		Other Containers					28
29		Bogies					29
30		Chassis					30
31		Other Highway Equipment (Freight)					31
32	*	TOTAL HIGHWAY EQUIPMENT	2 505	2			32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul					33
34		Local Marine					34
35	*	TOTAL FLOATING EQUIPMENT					35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)					36
37	*	Computer systems and word processing equip.	2 325				37
38	*	Machinery-Locomotives ¹	1 817	3 483			38
39	*	Machinery-Freight Cars ²	1 068	2 470			39
40	*	Machinery-Other Equipment ³	(920)	380			40
41	*	Work and Other Non-revenue Equipment	9 130	2 601			41
42		TOTAL OTHER EQUIPMENT	13 420	8 934			42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	137 696	90 248			43

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.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1			25 942		2 729		1
2		(10 760)	603 157		239 718		2
3							3
4							4
5		(10 760)	629 099		242 447		5
6			3 905		9 803		6
7		2 175	79 937		11 042		7
8		409	99 435		18 502		8
9			69 986		18 954		9
10			35 660		9 846		10
11		650	324 560		95 899		11
12		144	203 726		56 111		12
13			12 430		4 104		13
14		(8 801)	108 970		63 759		14
15			120 345		36 116		15
16			1 427		(722)		16
17			2 528		388		17
18			16 903		9 373		18
19			54 765		15 837		19
20		230	5 562		5 159		20
21			19 507		7 324		21
22			61 722		21 793		22
23							23
24		(5 193)	1 221 368		385 288		24
25							25
26		14 275	18		10		26
27							27
28							28
29							29
30							30
31							31
32		14 275	18		10		32
33							33
34							34
35							35
36							36
37			37 767		12 471		37
38							38
39							39
40			43 099		7 808		40
41		(470)	75 948		34 387		41
42		(470)	156 814		54 666		42
43		(2 148)	2 007 299		680 411		43

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

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

416. SUPPORTING SCHEDULE—ROAD
(Dollars in Thousands)

Line No.	(a) Density category (Class)	(b) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(c) Base \$000	(d) Accum. depr. \$000	(e) Depr. rate %	(f) Base \$000	(g) Accum. depr. \$000	(h) Depr. rate %	(i) Base \$000	(j) Current year Amort. \$000	(k) Accum. Amort. \$000	(l) Base	(m) Accum. depr. & Amort.	
1	I	3	117,108	36,379	1.00							117,108	36,379	1
2		8	100,809	46,546	3.00							100,809	46,546	2
3		9	691,975	277,513	3.32							691,975	277,513	3
4		11	107,163	38,554	2.86							107,163	38,554	4
5	SUB-TOTAL		1,017,055	398,992								1,017,055	398,992	5
6	II	3	50,378	18,764	1.00							50,378	18,764	6
7		8	128,772	45,618	3.00							128,772	45,618	7
8		9	298,320	144,646	3.32							298,320	144,646	8
9		11	72,428	26,345	2.86							72,428	26,345	9
10	SUB-TOTAL		549,898	235,373								549,898	235,373	10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8	(143)	N/A	N/A		N/A	N/A		N/A	N/A	(143)		12
13		9	435	N/A	N/A		N/A	N/A		N/A	N/A	435		13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL		292	N/A	N/A		N/A	N/A		N/A	N/A	292		15
16	IV	3	26,647	9,959	1.00							26,647	9,959	16
17		8	119,966	51,941	3.00							119,966	51,941	17
18		9	157,421	75,975	3.32							157,421	75,975	18
19		11	54,322	18,860	2.86							54,322	18,860	19
20	SUB-TOTAL		358,356	156,735								358,356	156,735	20
21	V	3	4,514	2,031	1.00							4,514	2,031	21
22		8	8,622	4,290	3.00							8,622	4,290	22
23		9	26,727	15,492	3.32							26,727	15,492	23
24		11	4,222	2,181	2.86							4,222	2,181	24
25	SUB-TOTAL		44,085	23,994								44,085	23,994	25
26	GRAND TOTAL		1,969,686	815,094	N/A			N/A				1,969,686	815,094	26

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (11) = Column 13

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

1/ Does not agree to Sch. 330 since Density Category III Base is computed at net liquidation value per advice from IGC.

Schedule 416A

Instruction:

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

Column

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

NOTES AND REMARKS

Blank

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

1. Report *freight* expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (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.

Line No.	Cross Check	Items (a)	TOFC/COFC terminal (b)	Floating equipment (c)	Coal marine terminal (d)	Ore marine terminal (e)	Other marine terminal (f)	Motor vehicle load and distribution (g)	Protective services refrigerator car (h)	Other special services (i)	Total columns (b-i) (j)	Line No.
1	*	Administration	250						N/A		250	1
2	*	Pick up and delivery, marine line haul						1,993	N/A		3,528	2
3	*	Loading and unloading and local marine	1,535						2,301		2,301	3
4	*	Protective services, total debit and credits									197	4
5	*	Freight lost or damaged—solely related	197								750	5
6	*	Fringe benefits	750								440	6
7	*	Casualty and insurance	440								224	7
8	*	Joint facility — Debit	224									8
9	*	Joint facility — Credit	()	()	()	()	()	()	()	()	()	9
10	*	Other	1,080							553	1,633	10
11	*	TOTAL	4,476					1,993	2,301	553	9,323	11

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Railroad Annual Report R-1

Road Initials UPRR

Year 19 85

450. ANALYSIS OF TAXES
(Dollars in Thousands)

A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	35 093	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	82 686	2
3		Excess Profits		3
4	*	Total - Income Taxes	82 686	4
5		Railroad Retirement	117 754	5
6		Hospital Insurance	9 899	6
7		Supplemental Annuities	9 696	7
8		Unemployment Insurance	13 104	8
9		All Other United States Taxes	105	9
10		Total - U.S. Government Taxes	233 244	10
11		Total - Railway Taxes	268 337	11

B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.; Guideline lives pursuant to Rev. Proc. 62-21.	1 002 325	65 964		1 068 289	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.	23 966			23 966	2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.	64 819	(3 923)		60 896	3
4	Amortization of rights of way, Sec. 185 I.R.C.	9 164	1 290		10 454	4
5	Other (Specify)					5
6	Insurance Casualty & Other Reserves	(31 363)	(1 043)		(32 406)	6
7	Amtrak	(4 999)	5 235		236	7
8	Incentive per diem funds	203	-		203	8
9	Profit from Company bonds reacquired	2 606	(41)		2 565	9
10	Other depreciation differentials	(3 662)	-		(3 662)	10
11	Excess of pension contributions over cost charged to expense	(25)	(7 835)		(7 860)	11
12	Capitalized labor costs	1 731	(118)		1 613	12
13	Executive incentive plan accruals	(841)	13		(828)	13
14	Excess of gains deferred over book less Teton Dam Disaster	1 558	-		1 558	14
15	Amortization of right of way -					15
	Accrual of 1975 Tax Decrease	(1 178)	-		(1 178)	16
						17
						18
						19

450. ANALYSIS OF TAXES - Continued
(Dollars in Thousands)

*Footnotes:

1. If flow-through method was elected, indicate net decrease (or increase) in tax accrual because of investment tax credit \$ 12 650
 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 \$

(CONTINUATION OF PAGE 59)	Beginning of Year Balance	Net Credits (Charges) for Current Year	Ad ^d	End of Year Balance
16 Component inventory material system adjustment for book	(1 386)	2 835		1 449
17a Interest paid on settlement 1943-1949	6 663	-		6 663
17b Structured Settlements	18 530	2 211		20 741
17c Capitalized interest	3 855	(326)		3 529
17d Relay Rail adjustment	(7 980)	-		(7 980)
17e Difference between book and tax gain on sale of real estate	2 526	1 501		4 027
17f Equipment destroyed own & foreign lines	(3 214)	(510)		(3 724)
17g Contested property & other taxes	(2 016)	(1 149)		(3 165)
17h Interest accrued on contested tax deficiencies	(513)	(151)		(664)
17i Research, Job and Foreign Tax Crs.	(608)	(57)		(665)
17j Book-Tax depreciation accounting adjustments	(29 314)	1 782		(27 532)
17k Personal Injuries Capitalized	(230)	(1 762)		(1 992)
17l Purchase options-Fiber Optics	336	(336)		-
17m Capitalized Sales & Use Tax	1 483	964		2 447
17n Rolling stock & equipment retired from investment accounts	(647)	(2 971)		(3 618)
17o Contributions	(5)	(5 956)		(5 961)
17p Interest Income on Tax Refunds	-	(23 161)		(23 161)
17q Additional Merger Adjustments	-	(1 413)		(1 413)
17r Tax adjustment due to separate filing	8	3 633		3 641
17s Other	(77)	16		(61)
18 Investment Tax Credit	(57 759)	(10 392)		(68 151)
19 Totals	993 956	24 300		1 018 256

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1		No appropriations for Sinking or Other Funds			1
2					2
3	519	Adjust Balance Sheet Liability Accounts			3
4		for various Personnel-Related Matters	11 619		4
5		Profit on Sale of Property	8 380		5
6		Receipts from Fibre Optics	8 362		6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

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

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

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

Line No.	Account No. (a)	Item (b)	Debits (c)	Credits (d)	Line No.
1		No appropriations for Sinking or Other Funds			1
2					2
3					3
4	519	Profit on Sale of Property		8 380	4
5	519	Receipts from Fibre Optics		8 362	5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Union Pacific RR	Union Pacific Fruit Express Co.			1
2	Company	conditional sale agreement			2
3		maturing annually to 1985			3
4		obligated for payment of			4
5		principal and interest	162	Sole	5
6					6
7	Union Pacific RR	Rail Box Company equipment			7
8	Company	obligations for the purchase			8
9		of 560 boxcars and the lease			9
10		of 440 boxcars. Obligated for			10
11		payment of principle amount			11
12		of conditional sale			12
13		indebtedness in equal annual			13
14		installments to 1991 in			14
15		amounts of \$5,340 and semi-			15
16		annual interest payments			16
17		thereon and obligated for			17
18		lease rentals payable semi-			18
19		annually to 1991 in amount			19
20		of \$6,010.	11 350	Sole	20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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

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

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

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

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

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

None

NOTES AND REMARKS

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510. INSTRUCTIONS CONCERNING RETURNS IN SCHEDULE

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, the total amount of interest to be paid. 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:

- 765. Funded Debt Unmatured
- 766. Equipment Obligations
- 766.5. Capitalized lease 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 Trustees')
- (c) Conditional or deferred payment contracts

(5) MISCELLANEOUS OBLIGATIONS

(6) RECEIVERS' AND TRUSTEES' 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.

(8) The major use of this schedule is to determine the cost of capital for road property and equipment for rate making purposes. Complete the following summary to reconcile the categories within Schedule 510.

Z	Debt		Interest		
	Within one year (d)	After one year (e)	Accrued during Year (f)	Amount capitalized in column (g)	Paid during year (h)
(9) Directly related to road property Items (1) and (2) above	-	43 279	1 082		1 082
(10) Directly related to equipment obligations Item (4) above	56 133	318 485	40 199		42 564
(11) Account 769 affiliated companies obligations		87 974			
(12) Other not related to Item (1), (2) and (4)*		13 500	349		388
(13) TOTAL	56 133	463 238	41 630		44 034

*If certain debts not related to (1), (2) or (4) is directly related to road property or equipment, include it with directly related and not other.

510. DEBTHOLDINGS
(Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	Accounts 765 & 764					1
2	(1) Mortgage Bonds					2
3	(a) with fixed int.					3
4	UPRR-Ref. Mtge.					4
5	Series C 1/	Chase Man. Bk. NA-NY	81 602	2/	43 279	5
6						6
7	(3) Unsecured Bonds					7
8	(b) With Contingent Int.					8
9	UPRR - Industrial					9
10	Revenue Bond	First Inter.Bk.ofOR NA	5 500	3/	5 500	10
11		Citibank NA	8 000	-0-	8 000	11
12						12
13	Total Accounts 765 & 764		95 102		56 779	13
14	(4) Accounts 766 & 764					14
15	(A) Equipment Obligations					15
16	(a) Equipment Securities					16
17	Corporation					17
18	UPRR - Serial Equip.					18
19	Trust Certificates					19
20	Trust #1	Chase Man.Bk. NA-NY	9 750	-0-	-0-	20
21	Trust #1	Chase Man.Bk. NA-NY	9 900	660	-0-	21
22	Trust #2	Mor.Guar.Tr.Co. - NY	9 900	660	-0-	22
23	Trust #3	Citibank NA-NY	12 000	800	-0-	23
24	Trust #1	Citibank NA-NY	14 400	960	960	24
25	Trust #2	Mor.Guar.Tr.Co. - NY	14 400	960	960	25
26	Trust #3	Chase Man.Bk. NA-NY	14 400	960	960	26
27	Trust #4	Citibank NA-NY	14 400	960	960	27
28	Trust #1	Chemical Bk. - NY	13 800	920	1 840	28
29	Trust #2	Mor.Guar.Tr.Co. NY	14 400	960	1 920	29
30	Trust #3	Chase Man. NA-NY	8 700	580	1 160	30
31	Trust #1	Citibank NA-NY	15 000	1 000	3 000	31
32	Trust #2	Chemical Bk. - NY	15 000	1 000	3 000	32
33	Trust #3	Mor.Guar.Tr.Co. NY	15 000	5/1 500	4 500	33
34	Trust #4	Citibank - NA-NY	15 000	1 000	3 000	34
35	Trust #6	Mor.Guar.Tr.Co. NY	15 000	1 000	3 000	35
36	Trust #1	Chase Man.Bk. NA-NY	15 000	1 000	3 000	36
37	Trust #2	Chemical Bank - NY	15 000	1 000	4 000	37
38	Trust #3	Citibank NA-NY	60 000	6/ (482)	20 000	38
39	Trust #4	Mor.Guar.Tr.Co. NY	15 000	1 000	4 000	39
40	Trust #1	Chase Man.Bk. NA-NY	19 500	1 300	6 500	40
41	Trust #2	Chemical Bk. - NY	19 500	1 300	6 500	41
42	Trust #3	Citibank NA-NY	14 400	960	4 800	42
43	Trust #4	Citibank NA-NY	13 275	885	4 425	43
44	Trust #5	Chase Man.Bk. NA-NY	19 500	1 300	6 500	44
45	Trust #1	Chemical Bk. NY	16 500	1 100	5 500	45
46	Trust #2	Mor.Guar.Tr.Co. NY	60 000	4 000	24 000	46
47	Trust #3	Citibank NA-NY	16 500	1 100	6 600	47
48	Trust #1	Mor.Guar.Tr. Co.	24 000	1 600	9 600	48
49	Trust #2	ChaseMan. Bk. NA-NY	24 000	1 600	9 600	49
50						50

10. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1						1
2						2
3						3
4						4
5	3-01-46	3-01-91	2- $\frac{1}{2}$	1 082	1 082	5
6						6
7						7
8						8
9						9
10	12-01-83	12-01-06	4/ Var.	349	388	10
11	12-18-85	12-01-15	Var.	-0-	-0-	11
12						12
13				1 431	1 470	13
14						14
15						15
16						16
17						17
18						18
19						19
20	2-01-70	2-01-85	8- $\frac{1}{4}$	4	27	20
21	1-01-71	1-01-86	6- $\frac{1}{2}$	43	64	21
22	2-01-71	2-01-86	7	50	46	22
23	3-01-71	3-01-86	7- $\frac{1}{8}$	67	86	23
24	3-01-72	3-01-87	7	142	168	24
25	5-01-72	5-01-87	7- $\frac{1}{4}$	175	174	25
26	9-01-72	9-01-87	7	119	202	26
27	11-01-72	11-01-87	7	190	202	27
28	1-01-73	1-01-88	7	193	225	28
29	3-01-73	3-01-88	7- $\frac{1}{4}$	197	244	29
30	5-01-73	5-01-88	7- $\frac{1}{2}$	145	152	30
31	1-01-74	1-01-89	7- $\frac{3}{4}$	310	349	31
32	2-01-74	2-01-89	8- $\frac{1}{4}$	337	371	32
33	4-24-75	9-01-89	8- $\frac{1}{2}$	590	638	33
34	4-01-74	4-01-89	8- $\frac{1}{4}$	351	371	34
35	5-22-75	7-01-89	8- $\frac{1}{4}$	382	425	35
36	3-20-75	11-01-89	8	305	400	36
37	7-29-75	2-01-90	8- $\frac{1}{2}$	432	468	37
38	9-16-75	3-01-90	7/ Var.	1 877	2 340	38
39	10-21-75	4-01-90	8- $\frac{3}{4}$	459	481	39
40	2-17-76	1-01-91	7- $\frac{7}{8}$	614	665	40
41	4-15-76	4-01-91	8- $\frac{1}{8}$	660	687	41
42	5-20-76	5-01-91	8	486	499	42
43	8-19-76	7-01-91	8	460	496	43
44	11-16-76	9-01-91	7- $\frac{1}{2}$	650	683	44
45	4-07-77	12-01-91	7- $\frac{3}{4}$	583	597	45
46	1-20-77	1-01-92	8/ Var.	2 192	2 267	46
47	5-26-77	3-01-92	7- $\frac{1}{2}$	591	619	47
48	10-20-77	9-01-92	7- $\frac{1}{2}$	918	960	48
49	11-22-77	10-01-92	7- $\frac{7}{8}$	977	1 008	49
50						50

510. DEBTHOLDINGS (Dollars in Thousands)

Line No.	Description of obligation (a)	Name and address of creditor or trustee (b)	Original amount (c)	Portion due		Line No.
				Within one year (d)	After one year (e)	
1	Trust #3	ChemicalBk - NY	19 500	1 300	9 100	1
2	Trust #4	Citibank-NA-NY	19 500	1 300	9 100	2
3	Trust #5	Mor. Guar.Tr.Co.-NY	12 000	800	5 600	3
4	Trust #4	Mor.Guar.Tr.Co.-NY	20 300	1 450	11 600	4
5	Trust #5	ChaseMan.Bk.NA-NY	23 800	1 700	13 600	5
6	Trust #1	Chemical Bank-NY	23 800	1 700	13 600	6
7	Trust #3	Mor.Guar.Tr.Co.-NY	24 000	1 600	14 400	7
8	Trust #1	ChaseMan.Bk.-NA-NY	25 500	1 700	15 300	8
9	Trust #2	Chemical Bank-NY	25 500	1 700	15 300	9
10	Trust #1	Citibank-NA-NY	15 400	1 400	9 800	10
11	Trust #3	Citibank-NA-NY	15 400	1 400	9 800	11
12	Trust #2	Citibank-NA-NY	72 000	6 000	48 000	12
13						13
14	UPRR Sinking Fund					14
15	Trust Certificates					15
16	Series A	Mor.Guar.Tr.Co.-NY	50 000	11/ -0-	-0-	16
17	Series C	Chemical Bk.-NY	28 000	12/2 500	3 000	17
18						18
19	Total (a)		917 925	56 133	318 485	19
20						20
21	Other (b)					21
22						22
23	MP Capital Leases	Various	See MP R-1	See MP R-1	See MP R-1	23
24						24
25						25
26						26
27						27
28	Account 769 - Accounts Payable Affiliated Companies					28
29						29
30	Advance	Spokane Int'l. RR Co.			44 395	30
31		Portland Traction Co.			250	31
32		UP Fruit Express Co.			42 745	32
33		Mt. Hood Rwy. Co.			581	33
34		Portland Terminal Co.			3	34
35						35
36						36
37	Total Account 769				87 974	37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50		TOTAL	1 013 027	56 133	463 238	50

510. DEBTHOLDINGS—Continued
(Dollars in Thousands)

Line No.	Date of issue (f)	Date of maturity (g)	Interest			Line No.
			Rate (h)	Accrued during year (i)	Paid during year (j)	
1	3-07-78	2-01-93	8- $\frac{1}{4}$	867	912	1
2	3-01-78	3-01-93	8- $\frac{1}{4}$	876	912	2
3	7-20-78	6-01-93	8-3/4	589	595	3
4	6-24-80	6-01-94	10	1 365	1 378	4
5	8-14-80	7-01-94	10-1/8	1 635	1 721	5
6	10-14-80	9-01-94	11-7/8	1 951	2 019	6
7	12-02-80	6-01-95	12-1/8	2 021	2 037	7
8	2-24-81	8-01-95	13	2 326	2 431	8
9	4-28-81	9-01-95	13-1/8	2 376	2 454	9
10	11-01-78	11-01-93	9/ Var.	1 619	1 648	10
11	2-01-79	11-01-93	9/ Var.	1 619	1 648	11
12	12-01-79	11-01-94	10/ Var.	7 702	7 851	12
13						13
14						14
15						15
16	2-01-70	2-01-85	8-3/4	(14)	416	16
17	12-01-71	12-01-86	7- $\frac{1}{4}$	627	516	17
18						18
19		Total		40 058	42 452	19
20						20
21						21
22						22
23	Various	Various	Various	141	112*	23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48						48
49						49
50				41 630	44 034	50

*Transferred to MOPAC for payment

510. DEBTHOLDINGS—Concluded
(Notes and other disclosures)

Line No.	a. Nature of security or collateral, if any	Line No.
1	BLANK	1
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17

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	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18

c. Other notes and comments

NOTES AND REMARKS

Notes referring to Schedule 510:

- 1/ 3 250 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/ \$900 sinking fund payment in years five and ten (1988 and 1993). Company has annual option to call bonds.
- 4/ Interest payment June 1 and December 1 of each year with interest rate redetermined annually on December 1.
- 5/ Subject to an annual sinking fund provision of \$ 1 500 commencing September 1, 1980 through September 1, 1989.
- 6/ 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.
- 7/ 3/1/77, \$ 4 000 @ 8.15%
 3/1/78, \$ 4 000 @ 8.40%
 3/1/79, \$ 4 000 @ 8.55%
 3/1/80, \$ 4 000 @ 8.65%
 3/1/81, \$ 4 000 @ 8.75%
 3/1/90, \$40 000 @ 9.00%
- 8/ 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%
- 9/ 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%
- 10/ 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%
- 11/ \$4 500 sinking fund provision annually.
- 12/ \$2 500 sinking fund provision annually.
- 13/ Represents interest expense owed to MP for locomotives under agreement which were transferred for use by UP.

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

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	Union Pacific Corporation		Controlled	Various	155396 (R)	234097(R)	1
2	Champlin Petroleum Co.		Common	Purchase of Diesel Fuel	1020 (P)	31(P)	2
3	Wasatch Insurance LTD		Common	Insurance	2433 (P)		3
4	Rocky Mountain Energy Co.		Common	Track Construction		482(P)	4
5	Upland Industries		Common	Rental Land & Bldg.	136 (R)	289(R)	5
6	Upland Resources Co.		Common	Track Construction		4899(P)	6
7	Missouri Pacific Railroad Co.		Common	Alloc. of Common Costs	133337 (R)		7
8	Western Pacific Railroad Co.		Direct	Alloc. of Common Costs	23394 (R)		8
9	Western Pacific Railroad Co.		Direct	Material & Supplies	12531 (R)		9
10	UP Fruit Express Co.		Direct	Rental Equipment	9537 (P)		10
11	UP Fruit Express Co.		Direct	Repair & Service Equip.	2229 (P)		11
12	UP Motor Freight Co.		Direct	Rental Equip.	3839 (P)		12
13	UP Motor Freight Co.		Direct	Repair & Service Equip.	553 (P)		13
14	UP Freight Service Co.		Direct	Freight Brokerage	28269 (P)		14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

Balance 12/31/84	78 701
Remittances	619 500
Recalls	(1 180 305)
Taxes	51 863
Insurance	(23 879)
US Mail Receipts	5 743
Dividends	(73 447)

ETA Payments	(72 602)
Contributions	(3 947)
Payments for New York	4 087
Interest	(42 743)
WP Expense	(11 663)
MP Cash Receipts	
for UP & WP	878 070
Intercompany Interest	8 514
Other	(3 795)
Balance 12/31/85	234 097

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entity of each affiliate

which furnished the agreed to services, equipment, or other reportable transaction. The statements, if required, should be prepared on a calendar year basis in conformity with the prescribed schedules for the balance sheet and income statement in Annual Report Form R-1, and should be noted (1) to indicate the method used for depreciating equipment or other property furnished the carrier, and (2) whether the affiliate's Federal income tax return for the year was filed on a consolidated basis with the respondent carrier.

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

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

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

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

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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

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

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

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

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

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., 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 or length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

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

700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Cross Check	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	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1		1	100%	M	2022	1068	79	605	252	797	4823	1
2												2
3		2	100%	M	2540	206		741	364	633	4484	3
4												4
5		1	50%	M				5		15	20	5
6		1	33-1/3%							1	1	6
7			TOTAL CLASS 1									7
8			(Joint)	M				5		16	21	8
9												9
10		2	50%	M				4	5	31	40	10
11		2	33-1/3%	M						13	13	11
12		2	25%	M				13	4	44	61	12
13		2	23%	M	1	1				5	7	13
14		2	15-1/2%	M						3	3	14
15			TOTAL CLASS 2									15
16			(Joint)	M	1	1		17	9	96	124	16
17												17
18			TOTAL CLASS 1									18
19			AND CLASS 2	M	4563	1275	79	1368	625	1542	9452	19
20												20
21		1	100%	B	1287	6		85	78	51	1507	21
22												22
23		2	100%	B	2296	1		241	260	118	2916	23
24												24
25		1	50%	B				1			1	25
26		1	33-1/3%	B				1	1		2	26
27			TOTAL CLASS 1									27
28			(Joint)	B				2	1		3	28
29												29
30		2	50%	B	12			5	41	13	71	30
31			33-1/3%	B					1	1	2	31
32			TOTAL CLASS 2									32
33			(Joint)	B	12			5	42	14	73	33
34												34
35			TOTAL CLASS 1									35
36			AND CLASS 2	B	3595	7		333	381	183	4499	36
37												37
38			TOTAL CLASS 1									38
39			AND CLASS 2	M-B	8158	1282	79	1701	1006	1725	13951	39
40												40
41		3-B	100%	M					36		36	41
42		3-B	100%	B					1		1	42
43			TOTAL CLASS 3B	M-B					37		37	43
44												44
45		4-B	100%	M						1	1	45
46		4-B	100%	B	1			2			3	46
47			TOTAL CLASS 4B	M-B	1			2		1	4	47
48												48
49		5	0%	M	281	252	2	60	26	118	739	49
50												50
51		5	0%	B	343	3		53	61	131	591	51
52												52
53			TOTAL CLASS 5	M-B	624	255	2	113	87	249	1330	53
54												54
55			TOTAL MAIN LINE	N/A	4844	1527	81	1428	687	1661	10228	55
56			TOTAL BRANCH LINES	N/A	3939	10		388	443	314	5094	56
57			GRAND TOTAL		8783	1537	81	1816	1130	1975	15322	57
58			Miles of electrified road or track included in preceding grand total	N/A								58

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

If any of the tracks returned in this schedule are operated by other than the respondent, the name of the company or individual operating them and the conditions under which they are held for operation should be shown in a footnote. Tracks which have been permanently abandoned should not be included in this schedule.

Line No.	Class	Name of road or track	Main (M) or branch (B) line	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks	Miles of yard switching tracks	TOTAL	Line No.
				Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, turn-outs				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	1	UPRR	B	1					2	2/ 3	1
2			M	1/ 3	1/ 1		2/ 4		2/ 12	20	2
3			M	5						3/ 5	3
4			M	51			4	3	11	4/ 69	4
5	1A, J	OW									5
6		BN							8	5/ 8	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15		TOTAL	N/A	60	1		8	3	33	105	15

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

2/ Leased to Ogden Union Railway & Depot Co.

3/ Leased to Southern Pacific Transportation Company.

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

5/ Leased to the Burlington Northern, Inc.

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

Give particulars, as of the close of the year, of all road operated and of all owned but not operated. The respondent's proportion of operated road held by it as joint or common owner, or under a joint lease, or under any joint arrangement, should be shown in columns (b), (c), (e), or (f), as may be appropriate. The remainder of jointly operated mileage should be shown in column (g). Respondent's proportion of road jointly owned, not operated, should be shown in columns (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.	Cross Check	State or territory (a)	ROAD OPERATED BY RESPONDENT							LINE OWNED, NOT OPERATED BY RESPONDENT		New line constructed during year (k)	Line No.
			LINE OWNED		Line of propri- etary companies (d)	Line operated under lease (e)	Line operated under contract, etc. (f)	Line operated under trackage rights (g)	Total mileage operated (h)	Main line (i)	Branch lines (j)		
			Main line (b)	Branch lines (c)									
1		IOWA	2					2					1
2		NEBRASKA	570	647				2	1219				2
3		WYOMING	556	204					760				3
4		IDAHO	655	937				186	1778				4
5		OREGON	449	431				137	1017				5
6		WASHINGTON	185	536				175	896				6
7		MISSOURI	1					1	2				7
8		KANSAS	544	448				2	994				8
9		COLORADO	491	90			1	1	583				9
10		MONTANA	125					7	132	51			10
11		UTAH	585	213				6	804	8	1		11
12		NEVADA	213	40					253				12
13		CALIFORNIA	189	42				112	343				13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32		TOTAL MILEAGE (single track)	4565	3588			1	629	8783	59	1		32

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 (49) U.S.C. 10901 of the Interstate Commerce Act should make reference to such authority by docket number as may be appropriate.

3. Show 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. Show 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	Line No.
			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	1	M		3	1	4	5		13	A	1
2	1	B				1	1		2		2
3											3
4	1A	M		4		3			7	B	4
5	1A	B	7			1			8		5
6											6
7	2	M		5		18	2	24	49	C	7
8	2	B				2			2		8
9											9
10	2J	M						3	3		10
11	2J	B				1			1		11
12											12
13	TOTAL INCREASE		7	12	1	30	8	27	85		13

DECREASES IN MILEAGE

14	1	M				3	2	4	9		14
15	1	B	73			1	3		77	A	15
16											16
17	1AJ	M	-						-		17
18											18
19	2	M	4	3		5	4	3	19	C	19
20	2	B	73			4	7	9	93	C	20
21											21
22	2J	M						1	1		22
23											23
24	5	B				1			7		24
25	TOTAL DECREASE		156	3		14	16	17	206		25

See Page 76 for remarks

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

Owned by respondent:

Miles of road constructed None

Miles of road abandoned 73

Owned by proprietary companies:

Miles of road constructed 0

Miles of road abandoned 69

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 75

- (A) Abandonment under financial Docket No. 30078
Abandonment under ICC Docket No. AB-33 (Sub-No. 2)
- (B) Construction of 2 M.L. W.O. 16414
Construction of 2 M.L. W.O. 16616
- (C) Construction of 2 M.L. W.O. 33384
Abandonment under ICC Docket No. AB-37 (Sub-No.13X)
Abandonment under ICC Docket No. AB-37 (Sub-No.11F)
Abandonment under ICC Docket No. AB-35 (Sub-No.6)
Transferred to side track under ICC Docket No. AB-36 (Sub-No.4)
Transferred to side track under ICC Docket No. AB-33 (Sub-No.4)
No. AB-37

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

9. Cross-checks

Schedule 710

Schedule 710

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

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

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

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units	--	--	--	--	--	--	--	--	(H.P.)	--	1	
2		Diesel-freight units	1	--	--	--	--	1	--	1	2400	--	2	
3		Diesel-passenger units	1 306	--	--	--	88	218	1 091	85	1 176	3370250	--	3
4		Diesel-multiple purpose units	84	--	--	--	15	9	90	--	90	112500	--	4
5	*	Diesel-switching units	1 391	--	--	--	103	227	1 182	85	1 267	3485150	--	5
6	*	TOTAL (lines 1 to 4) units	--	--	--	--	--	--	--	--	--	--	--	6
7	*	Electric-locomotives	2	--	--	--	--	--	2	--	2	--	--	7
8	*	Other self-powered units	1 393	--	--	--	103	227	1 184	85	1 269	3485150	--	8
9	*	TOTAL (lines 5, 6 and 7)	7	--	--	--	--	--	7	--	7	N/A	--	9
10	*	Auxiliary units	1 400	--	--	--	103	227	1 191	85	1 276	N/A	--	10
		TOTAL LOCOMOTIVE UNITS (lines 8 and 9)												

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1965 (b)	Between Jan. 1, 1965 and Dec. 31, 1969 (c)	Between Jan. 1, 1970 and Dec. 31, 1974 (d)	Between Jan. 1, 1975 and Dec. 31, 1979 (e)	Between Jan. 1, 1980 and Dec. 31, 1984 (f)	During Calendar Year						Line No.
								1985 (g)	1986 (h)	1987 (i)	1988 (j)	1989 (k)	TOTAL (l)	
11	*	Diesel	32	88	348	444	355	-	-	-	-	-	1267	11
12	*	Electric	-	-	-	-	-	-	-	-	-	-	-	12
13	*	Other self-powered units	2	-	-	-	-	-	-	-	-	-	2	13
14	*	TOTAL (lines 11 to 13)	34	88	348	444	355	-	-	-	-	-	1269	14
15	*	Auxiliary units	-	-	2	5	-	-	-	-	-	-	7	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	34	88	350	449	355	-	-	-	-	-	1276	16

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including reclassification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]	4						4		4	N/A		22
23		TOTAL (lines 17 to 22)	4						4		4			23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)	4						4		4			29
30		COMPANY SERVICE CARS Business cars [PV]	14					1	13		13	N/A		30
31		Board outfit cars [MWX]	708			81		123	666		666	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	28				1	1	28		28	N/A		32
33		Dump and ballast cars [MWB, MWD]	782					70	712		712	N/A		33
34		Other maintenance and service equipment cars	3 209	1		98	127	287	3148		3 148	N/A		34
35		TOTAL (lines 30 to 34)	4 741	1		179	128	482	4567		4 567	N/A		35

710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	301						36
37		Plain box cars - 50' and longer (B300-B887)	5 755					2	37
38		Equipped box cars (All Code A)	4 051					14	38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	3 437		10			13	39
40		Equipped gondola cars (All Code E)	1 749					127	40
41		Covered hopper cars (All Code C -- 1 --)	14 818		100			1	41
42		Open top hopper cars-general service (All Code H)	7 921					1	42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	536						43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	4 993					3	44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	540					32	45
46		Flat cars-TOFC/COFC (All Code P)	34					1	46
47		Flat cars-multi-level (All Code V)	47						47
48		Flat cars-general service (F101-106, F201-206, F301-306)	1 014				74	45	48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	2 199					12	49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)	168						50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	246						52
53		TOTAL (lines 36 to 52)	47 809		110		74	251	53
54		Caboose (All Code N)	N/A	737					54
55		TOTAL (lines 53, 54)	47 809	737	110		74	251	55

710. INVENTORY OF EQUIPMENT - Continued

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

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

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	Owned and used	Leased from others	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4)	Leased to others	
					Time-mileage cars	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
36		40	261		261		18 348		36
37		1 212	3 569	976	4 545		359 917		37
38		597	3 205	263	3 468		262 027		38
39		101	3 359		3 359		306 730		39
40		128	1 748		1 748		152 545	124	40
41		192	14 307	420	14 727		1 440 697		41
42		186	7 639	97	7 736		769 519		42
43		38	498		498		49 659		43
44		398	4 598		4 598		291 717		44
45		54	49	469	518		33 670	3 598	45
46		3	32		32		2 452		46
47			47		47		1 729		47
48		112	1 021		1 021		76 865		48
49		121	2 090		2 090		176 995		49
50		3	165		165		12 639		50
51									51
52		3	243		243		10 879		52
53		3 188	42 831	2 225	45 056		3 966 388	3 722	53
54		114	623		N/A	623	N/A		54
55		3 302	43 454	2 225	45 056	623	3 966 388	3 722	55

710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FLOATING EQUIPMENT							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A	NONE					56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A						57
58		TOTAL (lines 56 and 57)	N/A						58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van							60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)							70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)-	Leased to others (n)	
					Per diem (k)	All other (l)			
56			NONE		N/A				56
57					N/A				57
58					N/A				58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70									70

NOTES AND REMARKS

7105. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR
(Dollars in Thousands)

1. Give particulars as requested, separately, for the various classes of new units and rebuilt units of equipment installed by respondent during the year. If information regarding the cost of any units installed is not complete at time of filing of report, the units should be omitted, but reference to the number of units omitted should be given in a footnote, the details as to cost to be given in the report of the following year. The cost of units under construction at the close of the year should not be reflected in this schedule even though part of the cost appears in the property account for the year. Indicate in column (e) whether an installation represents equipment purchased (P), built or rebuilt by contract in outside railroad shops (C), or built or rebuilt in company or system shops (S).
2. In column (a) list each class or type of locomotive unit, car, or TOFC/COFC equipment on a separate line. By class is meant the standard classification used to distinguish types of locomotive units, freight cars or other equipment adopted by the Association of American Railroads, and should include physical characteristics requested by Schedule 710. Locomotive units should be identified as to power source, wheel arrangement, and horsepower per unit, such as multiple-purpose diesel locomotive A units (B-B), 2500 HP. Cars should be identified as to special construction or service characteristics, such as aluminum-covered hopper car (LO), steel boxcars-special service (XAP), etc. For TOFC/COFC show type of equipment as enumerated in Schedule 710.
3. In column (c) show the total weight in tons of 2,000 pounds. The weight of the equipment acquired should be the weight empty.
4. The cost should be the complete cost as entered on the ledger, including foreign line freight charges and handling charges.
5. Data for this schedule should be confined to the units reported in Schedule 710, columns (c) and (e) for locomotive units, passenger-train cars and company service cars and columns (d) and (f) for freight train cars, floating equipment and highway revenue equipment. Disclose new units in the upper section of this schedule and in the lower section disclose rebuilt units acquired or rewritten into the respondent's accounts. The term "new" as used herein shall mean a unit or units placed in service for the first time on any railroad.
6. All unequipped boxcars acquired in whole or in part with incentive per diem funds should be reported on separate lines and appropriately identified by footnote or sub-heading.

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Freight Train Cars	100	2 785	3 252	P	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25	2/ TOTAL	100	N/A	3 252	N/A	25

REBUILT UNITS

26	1200 HP Diesel Locomotive Switch B-B1/	4	494	1 513	S	26
27	Roadway Gondola Steel	2	64	5	S	27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	2/ TOTAL	6	N/A	1 518	N/A	38
39	1/ 2/ GRAND TOTAL	106	N/A	4 770	N/A	39

NOTES AND REMARKS

- 1/ Includes 4 diesel locomotives rebuilt in Company Shops in previous year and financially completed this year.

- 2/ 1 locomotive crane purchased; 66 roadway box, 81 bunk and 26 roadway flat cars rebuilt in Company Shops omitted as cost not final.

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GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULES 720, 721, 723, 726, AND 728

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

Track category¹

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

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. They 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.

¹For line segments containing more than single tracks, the total density over the route shall be used to determine track category.

720. TRACK AND TRAFFIC CONDITIONS

- 1. Disclose the requested information pertaining to track and traffic conditions.
- 2. Miles under slow order in column (e) shall not include those due to ongoing maintenance, or other temporary track conditions such as floods or derailments.

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile ² (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (Deviation from timetable speed limit) (whole numbers) (e)	Line No.
1	A	3 422	36.02	60.00	1/	1
2	B	1 775	12.91	50.00		2
3	C	1 353	2.50	30.00		3
4	D	3 406	.05	20.00		4
5	E	4 036	XXXXXXXX	XXXXXX		5
6	TOTAL	13 992	23.74	33.00		6
7	F	1 565	XXXXXXXX	XXXXXX		7
8	Potential abandonments					8

²To determine average density, total track miles (route miles times number of tracks) rather than route miles shall be used.

1/ Information not available.

721. TIES LAID IN REPLACEMENT

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

Line No.	Track category (a)	Number of crossties laid in replacement							Total (i)	Switch and bridge ties (board feet) (j)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
1	A	482 856				18 037			500 893	1/	6	1
2	B	37 264				1 393			38 657		12	2
3	C	12 065				449			12 514		8	3
4	D	41 284				1 543			42 827		12	4
5	E	15 165				14 525			29 690		8	5
6	TOTAL	588 634				35 947			624 581	819 016	12	6
7	F	264 885				16 176			281 061		12	7
8	Potential abandonments											8

9. Average cost per crosstie \$ 18.86 and switchtie (MBM) \$ 423

1/ Information by track category not available.

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

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

In column (a) classify the ties as follows:

U — Wooden ties untreated when applied.

T — Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		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									1
2		NOTHING TO REPORT							2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20	TOTAL								20
21	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which ties were laid _____								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid _____								22

723. RAILS LAID IN REPLACEMENT

1. Furnish the requested information concerning rails laid in replacement.
2. The term "spot maintenance" in column (h) means repairs to track components during routine inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total rails laid in replacement considered to be spot maintenance.
3. In No. 10, the average cost of new and relay rail should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines and placing the rails in tracks and of train service in connection with the distribution of rails should not be included in this schedule.

Line No.	Track category (a)	Miles of rail laid in replacement (rail-miles)				Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Welded rail (f)	Bolted rail (g)			
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)					
1	A	143.5	46.1	9.5		153.0	46.1	2.5	1	
2	B	92.5	16.5	23.7	3.8	116.2	20.3	1.8	2	
3	C	5.6	3.3	21.2		26.8	3.3	5.0	3	
4	D			20.5	72.9	20.5	72.9	1.9	4	
5	E			9.8	89.9	9.8	89.9	6.1	5	
6	TOTAL	241.6	65.9	84.7	166.6	326.3	232.5	3.3	6	
7	F	78.0		8.1		86.1	-		7	
8	Potential Abandonments								8	
9	Other								9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ <u>347</u>									10

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

(Dollars in Thousands)

1. Give particulars of all rails applied during the year in connection with the construction of new track. In column (a) classify the kind of rail applied as follows:
- (1) New steel rails, Bessemer process
 - (2) New steel rails, open-hearth process
 - (3) New rails, special alloy (describe more fully in a footnote)
 - (4) Relay rails.
2. Returns in columns (c) and (g) should be reported in WHOLE numbers. Fractions of less than one-half should be disregarded, and fractions of one-half or more should be counted as one.
3. The returns in columns (d) and (h) should include the cost of loading at the point of purchase ready for shipment, the freight charges paid foreign lines, and the cost of handling rails in general supply and storage yards. The cost of unloading, hauling over carrier's own lines, and placing the rails in tracks and of train service in connection with the distribution of the rail should not be included in this schedule.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lb) (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										1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8										8	
9										9	
10										10	
11										11	
12										12	
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20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A				N/A				33	
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid										34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid										35
36	Track-miles of welded rail installed on system this year _____ : total to date _____										36

725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	<i>Pounds</i>				
1	136	.02			1
2	133	6,502.75			2
3	131	1,261.51			3
4	130	17.02			4
5	115	4.10			5
6	112	17.18			6
7	110	139.46			7
8	100	214.70			8
9	90	788.74			9
10	85	6.38			10
11	80	143.94			11
12	75	339.74			12
13	70	47.80			13
14	65	1.16			14
15	60	24.48			15
16	Under 60	2.66			16
17	TOTAL	9,511.64			17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
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35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	8,783	-	1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	5,282,853	XXXXXX	2
3		2-02 Way Trains	1,790,742	XXXXXX	3
4		2-03 Through Trains	20,502,262	50,254	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	27,575,857	50,254	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	27,575,857	50,254	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	14,983,402	XXXXXX	8
9		3-02 Way Trains	3,245,450	XXXXXX	9
10		3-03 Through Trains	68,891,355	104,857	10
11		3-04 TOTAL (lines 8-10)	87,120,207	104,857	11
12		3-11 Train Switching (F)	983,322	XXXXXX	12
13		3-21 Yard Switching (G)	1,621,931	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	89,725,460	104,857	14
		4. Freight Car-Miles (thousands) (H)	XXXXXX	XXXXXX	
		4-01 RR Owned and Leased Cars - Loaded	XXXXXX	XXXXXX	
15		4-010 Box-Plain 40-Foot	90	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	67,545	XXXXXX	16
17		4-012 Box-Equipped	38,208	XXXXXX	17
18		4-013 Gondola-Plain	12,166	XXXXXX	18
19		4-014 Gondola-Equipped	7,810	XXXXXX	19
20		4-015 Hopper-Covered	140,709	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	127,070	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	35,574	XXXXXX	22
23		4-018 Refrigerator-Mechanical	36,850	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	26,234	XXXXXX	24
25		4-020 Flat-TOFC/COFC	18,992	XXXXXX	25
26		4-021 Flat-Multi-Level	28,792	XXXXXX	26
27		4-022 Flat-General Service	7,528	XXXXXX	27
28		4-023 Flat-All Other	27,081	XXXXXX	28
29		4-024 All Other Car Types-Total	13,201	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	587,850	XXXXXX	30

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	280	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	51,733	XXXXXX	32
33		4-112 Box-Equipped	32,313	XXXXXX	33
34		4-113 Gondola-Plain	10,273	XXXXXX	34
35		4-114 Gondola-Equipped	8,510	XXXXXX	35
36		4-115 Hopper-Covered	147,321	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	100,373	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	36,437	XXXXXX	38
39		4-118 Refrigerator-Mechanical	28,000	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	15,817	XXXXXX	40
41		4-120 Flat-TOFC/COFC	1,207	XXXXXX	41
42		4-121 Flat-Multi-Level	19,006	XXXXXX	42
43		4-123 Flat-General Service	7,652	XXXXXX	43
44		4-123 Flat-All Other	2,556	XXXXXX	44
45		4-124 All Other Car Types	12,467	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	495,945	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	-	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	4,326	XXXXXX	48
49		4-132 Box-Equipped	64	XXXXXX	49
50		4-133 Gondola-Plain	302	XXXXXX	50
51		4-134 Gondola-Equipped	-	XXXXXX	51
52		4-135 Hopper-Covered	46,818	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	2,679	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	59,906	XXXXXX	54
55		4-138 Refrigerator-Mechanical	6,320	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	2,032	XXXXXX	56
57		4-140 Flat-TOFC/COFC	225,682	XXXXXX	57
58		4-141 Flat-Multi-Level	67,566	XXXXXX	58
59		4-142 Flat-General Service	64	XXXXXX	59
60		4-143 Flat-All Other	9,741	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	28,048	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	11,361	XXXXXX	62
63		4-146 All Other Car Types	2,783	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	467,692	XXXXXX	64

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars-Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	-	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	1,864	XXXXXX	66
67		4-152 Box-Equipped	100	XXXXXX	67
68		4-153 Gondola-Plain	172	XXXXXX	68
69		4-154 Gondola-Equipped	-	XXXXXX	69
70		4-155 Hopper-Covered	67,663	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	2,654	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	59,477	XXXXXX	72
73		4-158 Refrigerator-Mechanical	4,876	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	2,241	XXXXXX	74
75		4-160 Flat-TOFC/COFC	8,477	XXXXXX	75
76		4-161 Flat-Multi-Level	44,107	XXXXXX	76
77		4-162 Flat-General Service	81	XXXXXX	77
78		4-163 Flat-All Other	5,482	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	30,091	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	13,074	XXXXXX	80
81		4-166 All Other Car Types	2,479	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	242,838	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	14,836	XXXXXX	83
84		4-18 No Payment Car-Miles (i) ¹	180,736	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	495,051	XXXXXX	85
86		4-192 Way Trains	42,005	XXXXXX	86
87		4-193 Through Trains	1,452,841	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	1,989,897	XXXXXX	88
89		4-20 Caboose Miles	16,343	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	2	186	90
91		5-02 Combination, Passenger Cars	-	-	91
92		5-03 Sleeping and Parlor Cars	16	81	92
93		5-04 Dining, Grill and Tavern Cars	1	93	93
94		5-05 Head-End Cars (Other than 5-02)	10	126	94
95		5-06 TOTAL (lines 90-94)	29	486	95
96		5-07 Business Cars	184	117	96
97		5-08 Crew Cars (Other than Cabs)	-	-	97

¹Total number of loaded miles _____ and empty miles _____ by roadrailer reported above.

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755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX	XXXXXX	
98		6-01 Road Locomotives	16,343,415	15,467	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	43,724,079	XXXXXX	99
100		6-021 Way Trains	2,988,812	XXXXXX	100
101		6-022 Through Trains	98,778,345	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	18,014	46,230	102
103		6-04 Non Revenue	309,744	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	162,162,409	61,697	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	109,008	XXXXXX	105
106		7-02 Non-Revenue	379	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	109,387	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	74,612,304	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	74,612,304	XXXXXX	110
111		8-04 Non-Revenue-Road Service	199,417	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	199,417	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	74,811,721	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	857,821	XXXXXX	115
116		9-02 Train Switching	108,838	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	241,861	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	227,253	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	487,515	XXXXXX	120
121		12-02 Way Trains	593,971	XXXXXX	121
122		12-03 Through Trains	1,586,455	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	428,195	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	684,952	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	6,894	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	-	XXXXXX	126
127		16-02 Marine Terminals-Ore	-	XXXXXX	127
128		16-03 Marine Terminals-Other	-	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	-	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	5,839	XXXXXX	130
131		17-02 Unserviceable	326	XXXXXX	131
132		17-03 Surplus	-	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	6,165	XXXXXX	133

726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.
 2. In columns (d), (e), (g), and (j) give the percentage of replacements to total units of property at year end.

Line No.	Track category	Ties				Rail		Ballast	Track surfacing		Line No.
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles)	Percent replaced	Cubic yards of ballast placed	Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
1	A	500,893	1/	5.6	1/	199.1	5.8	459,916	558	16.3	1
2	B	38,657		.8		136.5	7.7	315,677	383	21.6	2
3	C	12,514		.4		30.1	2.2	70,060	85	6.3	3
4	D	42,827		.5		93.4	2.7	216,771	263	7.7	4
5	E	29,690		.3		99.7	2.5	229,958	279	6.9	5
6	TOTAL	624,581	819,016	1.7		558.8	4.0	1,292,382	1,568	11.2	6
7	F	281,061		6.8		86.1		199,027	241	15.4	7
8	Potential abandonments										8

1/ Information not available.

728. DEFERRED CAPITAL IMPROVEMENTS - TRACKS
 (Dollars in Thousands)

1. Furnish the requested information concerning the monetary amount and quantity of deferred capital improvements to track structure.
 2. Explain in remarks section below the methods and/or calculations used in determining the amounts and quantities reported.

Line No.	Type of track (a)	Monetary amount of deferred capital improvements		Line No.
		End of the year (b)	Beginning of the year (c)	
1	A			1
2	B			2
3	C			3
4	D	NONE	NONE	4
5	E			5
6	TOTAL TRACKS			6
7	F			7
8	Potential Abandonments			8
	Selected track improvements	Quantities of deferred capital improvements		
		End of the year	Beginning of the year	
9	Crossties			9
10	Rail			10
11	Ballast			11

750. CONSUMPTION OF FUEL BY MOTIVE-POWER UNITS
(Dollars in Thousands)

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.)		Line No.
		Diesel oil (gallons) (b)	Kilowatt-hours (c)	Coal (tons) (d)	Fuel oil (gallons) (e)	
1	Freight	249,983,489				1
2	Passenger	-				2
3	Yard switching	9,013,544				3
4	TOTAL	258,997,033				4
5	COST OF FUEL¹ \$(000)	\$ 201,880	\$	\$	\$	5
6	Work Train	1,103,364				6

B. RAIL MOTORCARS

Line No.	Kind of locomotive service (f)	Diesel	Electric	Gasoline	Line No.
		Diesel oil (gallons) (g)	Kilowatt-hours (h)	Gasoline (gallons) (i)	
7	Freight	None			7
8	Passenger				8
9	Yard switching				9
10	TOTAL				10
11	COST OF FUEL¹ \$(000)	\$	\$	\$	11
12	Work Train				12

¹Show cost of fuel charged to train and yard service (Functions 67-Loco. Fuels and 68-Electric Power Purchased/Produced for Motive Power). The cost stated for the various kinds of fuel should be the total charges in the accounts specified, including freight charges and handling expenses. The cost stated for electric current should be the total charges in the accounts enumerated. Fuel and power consumed by mixed and special trains that are predominantly freight should be included in freight service, but where the service of mixed or special trains is predominantly passenger, the fuel and power used should be included in passenger service.

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

Vice President &

Chief Accounting 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 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 85

to and including December 31

19 85

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 26th day of March, 19 86

My commission expires

ANNA M. WEGBREIT

Use an

Notary Public, State of New York

L.S.

No. 03-7691030

impression seal

Qualified in Bronx County

Commission Expires February 28, 1989

(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

Chairman of the Board &

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 85

to and including December 31

19 85

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 25th day of March, 19 86

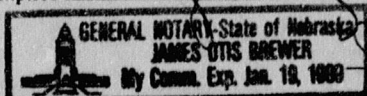
My commission expires

January 19, 1989

Use an

L.S.

impression seal



(Signature of officer authorized to administer oaths)

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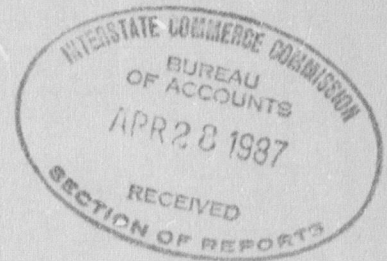
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APPENDIX B
PAGE 1 of 4NAME OF CARRIER CONSOLIDATED RAIL CORPORATION

SUPPLEMENTAL 1986 R-1 DATA

INSTRUCTIONS

1. Line and column references in column (b) are to the 1982 R-1 report.
2. Data entered in column (c) shall be computed under RRB accounting.
3. Under item 35 list any other property or expense accounts that would be changed due to capitalization of overhead expenses under Depreciation Accounting; and, enter in column (c) the amount that would be reported under RRB Accounting.
4. This supplemental report should be filed with the Bureau of Accounts by April 30, 1987.



Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u>		
1.	Total road	Line 28, col. g	\$ 691,015
	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u>		
2.	Total road	Line 27, col. g	Not applicable 5% Rule
	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u>		
3.	Total road	Line 27, col. g	Not applicable 5% Rule
	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (by Property Accounts)</u>		
4.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	1,139,028
5.	Total expenditures for road	Line 34, total of cols. b thru e	3,424,061
6.	Total general expenditures	Line 45, total of cols. b thru e	245

Note: Amounts shown in column (c) for lines 1, 4, 5 and 25 are based upon the original cost of property. To the extent such property was conveyed to Conrail, the original cost is that of the predecessor companies.

Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
<u>Schedule 410, Railway Operating Expenses</u>			
7.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Freight)	Col. f, sum of lines 12, 14, 16, 18, 20	210,956
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	23,378
10.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g sum of lines 13, 15, 17, 19, 21	
Depreciation-Running			
11.	Freight	Line 136, col. f	7,975
12.	Passenger	Line 136, col. g	
Depreciation - Switching			
13.	Freight	Line 137, col. f	2,329
14.	Passenger	Line 137, col. g	
Depreciation - Other			
15.	Freight	Line 138, col. f	19,029
16.	Passenger	Line 138, col. g	
Other - Running			
17.	Freight	Line 148, col. f	5,877
18.	Passenger	Line 148, col. g	
Other - Switching			
19.	Freight	Line 149, col. f	1,456
20.	Passenger	Line 149, col. g	

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Item No.	Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	\$ 2,482
22.	Passenger	Line 150, col. g	
	Total Way and Structures		
23.	Freight	Line 151, col. f	646,165
24.	Passenger	Line 151, col. g	
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	41,132
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	
27.	Total - Freight Train Cars	Line 24, col. f	
28.	Total - Highway Equipment Floating Equipment - Revenue Service	Line 32, col. f	
29.	Marine Line-Haul	Line 33, col. f	
30.	Local Marine	Line 34, col. f	
31.	Total - Floating Equipment	Line 35, col. f	
32.	Other Equipment	Col. f, sum of lines 37 thru 40	
33.	Work & Other Non-revenue Equipment	Line 41, col. f	
34.	Total - All Equipment	Line 43, col. f	

ROAD INITIALS CRC

Selected items (a)	1982 R-1* Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
35. OTHER ACCOUNTS (SEE INSTRUCTIONS)		
Schedule 410 - Railway Operating Expenses:		
WAY AND STRUCTURES		
ADMINISTRATION		
Track	1	\$ 43,878
Bridge and Building	2	4,396
Signal	3	10,815
Communication	4	1,946
Other	5	1,801
REPAIR AND MAINTENANCE		
Roadway - Running	6	20,138
Bridges and Culverts - Running	10	9,807
Road Property Damaged - Running	22	4,586
Signals and Interlockers - Running	25	36,112
Communications Systems	27	11,284
Highway Grade Crossings - Running	29	9,694
Stations and Office Buildings	31	4,146
Shop Buildings-Locomotives	32	4,003
Shop Buildings-Freight Cars	33	3,356
Miscellaneous Buildings and Structures	102	5,253
Roadway Machines	109	34,603
Small Tools and Supplies	110	12,025
Fringe Benefits - Running	112	44,775
Fringe Benefits - Switching	113	1,040
Fringe Benefits - Other	114	30,045
Casualties and Insurance - Running	115	12,196
Casualties and Insurance - Other	117	11,166
Lease Rentals - Debit - Running	118	7,171
Lease Rentals - Debit - Other	120	6,376
Other Rents - Debit - Running	130	2,305
Dismantling Retired Road Property - Running	145	8,991
Dismantling Retired Road Property - Switching	146	1,030
EQUIPMENT		
LOCOMOTIVES		
Administration	201	9,008
Repair and Maintenance	202	87,463
Machinery repairs	203	3,262
Fringe Benefits	205	14,581
Other Casualties and Insurance	206	6,312
Lease Rentals - Debit	207	21
Depreciation	213	48,392
TOTAL LOCOMOTIVES	219	174,739

* All Schedule 410 location references relate to Column "f"

ROAD INITIALS CRC

Selected items (a)	1982 R-1* Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
EQUIPMENT (Continued)		
FREIGHT CARS		
Administration	220	\$ 13,035
Repair and Maintenance	221	103,607
Fringe Benefits	224	16,362
Other Casualties and Insurance	225	8,944
Lease Rentals - Debit	226	2,215
Other Rents - Debit	230	341,027
Other Rents (Credit)	231	(87,709)
Depreciation	232	68,603
Other	237	6,575
TOTAL FREIGHT CARS	238	447,339
OTHER EQUIPMENT		
Administration	301	1,923
Work and Other Non-Revenue Equipment	307	17,227
Fringe Benefits	309	1,606
Other Casualties and Insurance	310	4,506
Lease Rentals - Debit	311	6,477
Other Rents - Debit	315	21,252
Other Rents - (Credit)	316	(8,191)
Depreciation	317	29,738
TOTAL OTHER EQUIPMENT	323	90,998
TOTAL EQUIPMENT	324	713,076
TRANSPORTATION		
TRAIN OPERATIONS		
Administration	401	39,763
Engine Crews	402	84,144
Train Crews	403	160,399
Dispatching Trains	404	11,963
Operating Signals and Interlockers	405	19,964
Highway Crossing Protection	407	1,184
Train Inspection and Lubrication	408	43,570
Locomotive Fuel	409	123,495
Servicing Locomotives	411	21,893
Clearing Wrecks	413	8,573
Fringe Benefits	414	103,040
Other Casualties and Insurance	415	41,738
Other	418	8,625
TOTAL TRAIN OPERATIONS	419	663,020
YARD OPERATIONS		
Administration	420	30,297
Switch Crews	421	118,855
Controlling Operations	422	33,254
Yard and Terminal Clerical	423	34,229
Operating Switches, Signals, Retarders & Humps	424	4,932
Locomotive Fuel	425	16,964
Servicing Locomotives	427	3,254
Fringe Benefits	430	63,323
Other Casualties and Insurance	431	19,407
TOTAL YARD OPERATIONS	435	328,901

* All Schedule 410 location references relate to Column "f"

ROAD INITIALS CRC

Selected items (a)	1982 R-1* Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
SPECIALIZED SERVICE OPERATIONS		
Administration	507	\$ 6,029
TOTAL SPECIALIZED SERVICE OPERATIONS	517	95,984
ADMINISTRATIVE SUPPORT OPERATIONS		
Administration	518	6,998
Employees Performing Clerical & Accounting Functions	519	61,369
Communication Systems Operations	520	18,488
Fringe Benefits	522	21,718
Casualties and Insurance	523	5,749
TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	527	129,647
TOTAL TRANSPORTATION	528	1,231,452
GENERAL AND ADMINISTRATIVE		
Property Taxes	614	33,286
TOTAL GENERAL AND ADMINISTRATIVE	619	319,318
TOTAL CARRIER OPERATING EXPENSES	620	\$2,910,211
Schedule 210 - Results of Operations		
Equity in undistributed earnings (losses)	26	5,128
Interest on funded debt:		
Fixed interest not in default	40	87,533

* All Schedule 410 location references relate to Column "f"

