

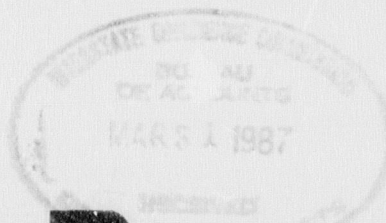
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UNION PACIFIC

1986

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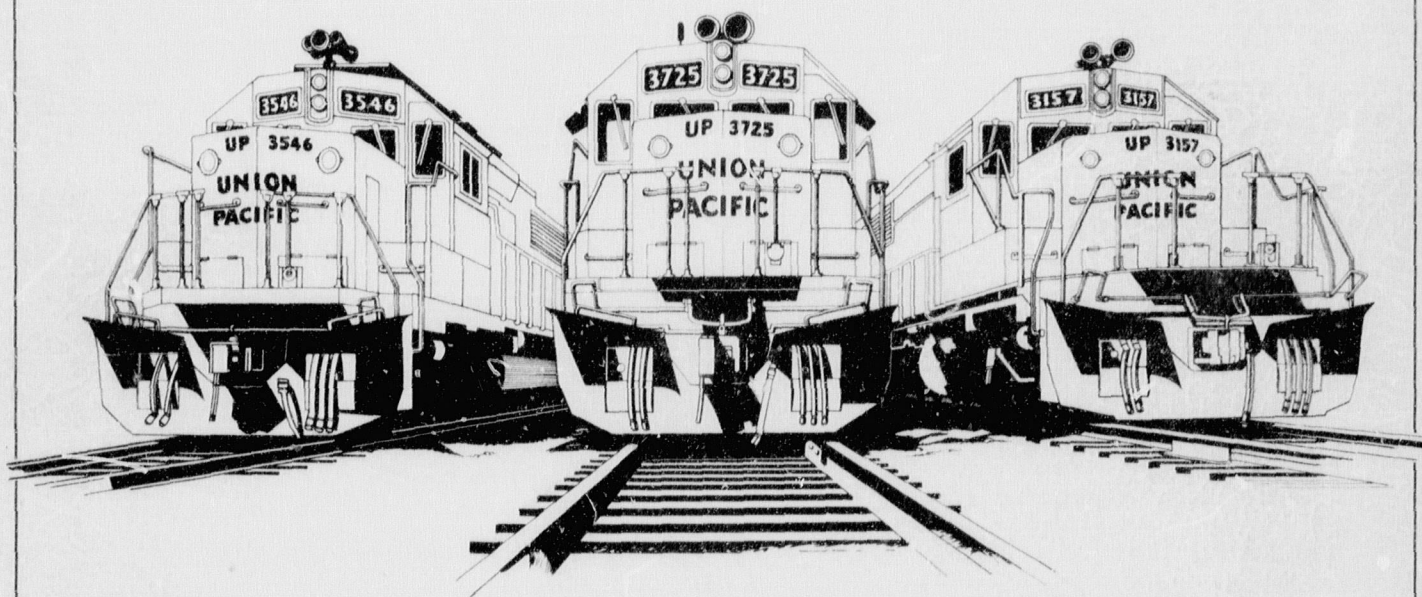


R-1

Annual Report

to the Interstate Commerce Commission

FOR THE YEAR ENDED DECEMBER 31, 1986



UNION PACIFIC RAILROAD

Combined with Missouri Pacific Railroad 345 Park Avenue, New York, N.Y. 10154

ANNUAL REPORT

OF

UNION PACIFIC RAILROAD

Combined With Missouri Pacific Railroad

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1986

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 Ave., New York, NY 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 59 computer systems and word processing equipment and renumbered.
Schedule 330A	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 332	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 335	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 339	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 340	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 342	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 350	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 351	Added Account 59 computer systems and word processing equipment and renumbered.
Schedule 352B	Added Account 59 computer systems and word processing equipment and renumbered.

Changes were made to the following schedules.

Schedule 200	Line 16 added Sch. 310A and added Item No. 8 Marketable Equity Securities.
Schedule 332	Changed Item No. 3, and added 1/1 over col. d, and 12/1 over col. c and Line 40 NA in cols. d and g.
Schedule 335	Changed Item No. 1.
Schedule 416B	Changed to Sch. 416A.
Schedule 416A	Changed to Sch. 418.
Schedule 710	Lines 59-67 updated Class of Equipment.
Schedule 710S	Changed Item No. 1.

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) _____

TABLE OF CONTENTS

	SCHEDULE NO.	PAGE		SCHEDULE NO.	PAGE
Schedules Omitted by Respondent	A	1	Supporting Schedule—Road	416A	55
Identity of Respondent	B	2	Specialized Service Subschedule—Transportation	417	56
Voting Powers and Elections	C	3	Supporting Schedule—Capital Leases	418	57
Comparative Statement of Financial Position	200	5	Analysis of Taxes	450	59
Results of Operations	210	10	Items in Selected Income and Retained Earnings		
Retained Earnings—Unappropriated	220	13	Accounts for the Year	460	61
Capital Stock	230	14	Guaranties and Suretyships	501	62
Statement of Changes in Financial Position	240	15	Compensating Balances and Short-Term Borrowing		
Working Capital Information	245	17	Arrangements	502	63
Investments and Advances Affiliated Companies	310	20	Debt Holdings	510	66
Investments in Common Stocks of Affiliated Companies	310A	24	Transactions Between Respondent and Companies or		
Road and Equipment Property	330	26	Persons Affiliated With Respondent for Services		
Improvements on Leased Property	330A	28	Received or Provided	512	70
Depreciation Base and Rates—Road and Equipment			Mileage Operated at Close of Year	700	72
Owned and Used and Leased from Others	332	30	Mileage Owned but Not Operated by Respondent at		
Accumulated Depreciation—Road and Equipment			Close of Year	701	73
Owned and Used	335	31	Miles of Road at Close of Year—By States and		
Accrued Liability—Leased Property	339	32	Territories (Single Track) (For Other Than Switching and		
Depreciation Base and Rates—Improvements to Road			Terminal Companies)	702	74
and Equipment Leased from Others	340	33	Changes During the Year	705	75
Accumulated Depreciation—Improvements to Road and			Inventory of Equipment	710	78
Equipment Leased from Others	342	34	Unit Cost of Equipment Installed During the Year	710S	84
Depreciation Base and Rates—Road and Equipment			Track and Traffic Conditions	720	85
Leased to Others	350	36	Ties Laid in Replacement	721	86
Accumulated Depreciation—Road and Equipment			Ties Laid in Additional Tracks and in New Lines and		
Leased to Others	351	37	Extensions	722	87
Investment in Railroad Property Used in Transportation			Rails Laid in Replacement	723	88
Service (By Company)	352A	38	Rails Laid in Additional Tracks and in New Lines and		
Investment in Railway Property Used in Transportation			Extensions	724	89
Service (By Property Accounts)	352B	39	Weight of Rail	725	90
Railway Operating Expenses	410	41	Summary of Track Replacements	726	91
Way and Structures	412	48	Deferred Capital Improvements—Tracks	728	91
Rents for Interchanged Freight Train Cars and Other Freight			Consumption of Fuel by Motive-Power Units	750	92
Carrying Equipment	414	49	Railroad Operating Statistics	755	95
Supporting Schedule—Equipment	415	52	Verification		99
Supporting Schedule—Road	416	54	Memoranda		100

Road Initials:

UPRR

Year 19 86**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 Combined with Missouri Pacific Railroad Company (dba Union Pacific Railroad)

2. Date of incorporation: UP, July 1, 1897; MP, August 30, 1977; WP, February 13, 1978

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.

UP (see note page 4)

MP - under the laws of Delaware

WP - under the laws of Delaware

4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars: The control relationships for which approval from the Commission was granted in the Commission's decision in Finance Docket No. 30,000, Union Pacific Corporation, Pacific Rail System, Inc., and Union Pacific Railroad Company - Control-Missouri Pacific Corporation and Missouri Pacific Railroad Company, 36 I.C.C. 459 (Served October 20, 1982) became effective as of December 22, 1982. The I.C.C. in the same decision also approved control of The Western Pacific Railroad Company by Union Pacific Railroad Company under a related docket.

On October 17, 1986, the I.C.C. granted approval to file a combined Form R-1.

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 combined report of Union Pacific Railroad (UPRR) includes Union Pacific Railroad Company (UP) consolidated with The Western Pacific Railroad Company (WP) and combined with Missouri Pacific Railroad Company (MP) and their subsidiaries. See page 4 for a listing of included companies, reported on a historical cost basis.

C. VOTING POWERS AND ELECTIONS

1. State the par value of each share of stock. Common, \$ 1/ per share; first preferred, \$ 1/ per share; second preferred, \$ 1/ per share; debenture stock, \$ 1/ 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. 2/
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. 3/ votes, as of 3/ (Date)
8. State the total number of stockholders of record, as of the date shown in answer to inquiry No. 7. One stockholders.
9. Give the names of the thirty security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the responder (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)	PREFERRED		
					Stock	Second (e)	
(a)	(b)	(c)	(d)	(e)	(f)		
1	UP:					1	
2	Pacific Rail					2	
3	System, Inc.	New York, NY	22,428,715	22,428,715		3	
4						4	
5	MP:					5	
6	Missouri Pacific					6	
7	Corporation	New York, NY	1,000	1,000		7	
8						8	
9	WP:					9	
10	Union Pacific					10	
11	Railroad Co.	Omaha, NE	200	200		11	
12						12	
13						13	
14						14	
15						15	
16	Notes and Remarks:						16
17	1/ UP Common - \$10.00 Par Value - Preferred - Cancelled						17
18	MP Common - \$ 1.00 Par Value - Preferred - None						18
19	WP Common - \$ 5.00 Par Value - Preferred - None						19
20							20
21	2/ UP April 15, 1939 record date for meeting of stockholders						21
22	May 9, 1939.						22
23	MP February 27, 1986 record date for meeting of shareholders						23
24	April 18, 1986.						24
25	WP N/A						25
26							26
27	3/ UP 22,428,715 as of December 31, 1986						27
28	MP 1,000 as of December 31, 1986						28
29	WP 200 as of December 31, 1986						29
30							30

C. VOTING POWERS AND ELECTIONS - Continued

10. State the total number of votes cast at the latest general meeting for the election of directors of the respondent. 1/
votes cast.
11. Give the date of such meeting. 2/
12. Give the place of such meeting. 3/

NOTES AND REMARKS

1/ UP 22,428,715 votes
MP 1,000 votes
WP 200 votes

2/ UP April 18, 1986
MP April 18, 1986
WP May 5, 1986

3/ UP Salt Lake City, UT
MP Salt Lake City, UT
WP San Francisco, CA

Notes to Page 2, Item 1 - List of Consolidated and Combined Companies:

Union Pacific Railroad Company (UP)
Des Chutes Railroad Company
Los Angeles and Salt Lake Railroad Company
Mount Hood Railway Company
Oregon Short Line Railroad Company
Oregon-Washington Railroad and
Navigation Company
Spokane International Railroad Company
Yakima Valley Transportation Company
The Western Pacific Railroad Company (WP)
Sacramento Northern Railway
Tidewater Southern Railway Company
The St. Joseph and Grand Island Railway
Company

Missouri Pacific Railroad Company (MP)
Chicago Heights Terminal
Transfer Company
Doniphan, Kensett & Searcy
Railway Company
MP Equipment Corporation
MP Redevelopment Corporation
Texas and Missouri Pacific Company
UP Sub, Inc.
The Weatherford Mineral Wells and
Northwestern Railway Company
Great Southwest Railroad
Pacific Subsidiary Inc.

Notes to Page 2, Item 3:

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.

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

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

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	58,987	56,808	1
2		702	Temporary Cash Investments	127	2,428	2
3		703	Special Deposits	1,951	1,678	3
Accounts Receivable:						
4		704	- Loan and Notes	1,604	95	4
5		705	- Interline and Other Balances	22,555	33,772	5
6		706	- Customers	207,635	223,832	6
7		707	- Other	45,376	52,396	7
8		709, 708	- Accrued Accounts Receivables	194,214	160,187	8
9		708.5	- Receivables from Affiliated Companies	-	-	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	112,501	49,408	11
12		712	Materials and Supplies	116,445	124,508	12
13		713	Other Current Assets	42,536	101,602	13
14			TOTAL CURRENT ASSETS	803,931	807,714	14
Other Assets						
15		715, 716, 717	Special Funds	36,826	32,173	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310 and 310A)	229,231	211,429	16
17		722, 723	Other Investments and Advances	16,340	971	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) \$ 15,731	29,957	30,156	19
20		739, 741	Other Assets	45,738	31,548	20
21		743	Other Deferred Debits	22,021	28,819	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			TOTAL OTHER ASSETS	380,113	335,096	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	5,553,397	5,299,145	24
25			Equipment	3,852,201	4,030,386	25
26			Unallocated Items	123,818	115,714	26
27			Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(2,965,262)	(2,891,020)	27
28			Net Road and Equipment	6,564,154	6,554,165	28
29	*		TOTAL ASSETS	7,748,198	7,696,975	29

NOTES AND REMARKS

See Notes on pages 7, 8, 9 and 9A.

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	-	-	30
31		752	Accounts Payable; Interline and Other Balances	14,176	16,375	31
32		753	Audited Accounts and Wages	96,540	108,171	32
33		754	Other Accounts Payable	37,055	23,441	33
34		755, 756	Interest and Dividends Payable	43,271	47,099	34
35		757	Payables to Affiliated Companies	710	91,984	35
36		759	Accrued Accounts Payable	680,493	500,242	36
37		760, 761, 761.5, 762	Taxes Accrued	68,659	50,255	37
38		763	Other Current Liabilities	4,972	15,659	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	155,801	140,511	39
40			TOTAL CURRENT LIABILITIES	1,101,677	993,737	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	410,234	420,156	41
42		766	Equipment Obligations	812,346	887,619	42
43		766.5	Capitalized Lease Obligations	26,705	33,202	43
44		768	Debt in Default	-	-	44
45		769	Accounts payable; Affiliated Companies	64,498	49,350	45
46		770.1, 770.2	Unamortized Debt Premium	(3,681)	(4,061)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	1,947,137	1,989,052	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	378,276	181,611	50
51			TOTAL NONCURRENT LIABILITIES	3,635,515	3,556,929	51
Shareholders' Equity						
52		791, 792	Total Capital Stock: (Schedule 230) (L 53&54)	224,288	224,288	52
53			Common Stock	224,288	224,288	53
54			Preferred Stock			54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	315,702	315,702	56
Retained Earnings:						
57		797	Appropriated	1,583	7,654	57
58		798	Unappropriated (Schedule 220)	2,469,433	2,598,665	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less Treasury Stock			60
61			Net Stockholders Equity	3,011,006	3,146,309	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	7,748,198	7,696,975	62

NOTES AND REMARKS

See Notes on pages 7, 8, 9, and 9A.

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 Schedule 460 \$ 1,583

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 1 on page 9.

(b) State amount, if any, representing the excess of the actuarially computed value of vested benefits over the total of the pension fund Funded plan net assets exceeded vested benefits by \$97.6 million. \$

(c) Is any part of pension plan funded? Specify. Yes ☒ No ☐
(i) If funding is by insurance, give name of insuring company Not Applicable
If funding is by trust agreement, list trustee(s) Citibank, NA
Date of trust agreement or latest amendment March 16, 1984
If respondent is affiliated in any way with the trustee(s), explain affiliation: Not Applicable

(d) List affiliated companies which are included in the pension plan funding agreement and describe basis for allocating charges under the agreement See Note 2 on page 9.

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

(ii) Are voting rights attached to any securities held by the pension plan? Specify. Yes ☒ No ☐ 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 ☒ See Additional Note 3 on page 9.

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.

See note 6 and 7 on page 9 and 9A.

8. Marketable Equity Securities.

UPRR has no marketable equity securities.

(a) Changes in Valuation Accounts

	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

Additional Notes to Schedule 200

1. UPRR has a noncontributory funded pension plan for salaried employees. Charges to Operating expenses by the respondent and its wholly owned subsidiaries included \$10.3 million in 1986 and \$21.2 million in 1985. Such charges applicable to the funded plans include prior service costs, which are being amortized over thirty (30) years. At December 31, 1985, the date of the latest actuarial valuation, the actuarial present value of accumulated plan benefits totalled \$286.4 million of which \$268.1 million were vested, while plan net assets available for benefits were approximately \$365.7 million.

UPRR and its subsidiaries also have unfunded pension plans for certain employees and retirees. Charges to operating expenses by the respondent and its wholly owned subsidiaries for these plans, which are based upon actual payments to retirees, amounted to \$5.6 million in 1986 and \$6.2 million in 1985. At December 31, 1985, the estimated actuarial present value of accumulated plan benefits (virtually all of which are vested) approximated \$57.0 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 1986 to 8.0% from 7.5%. This change, together with reduced employee levels, caused lower funded pension plan expense in 1986.

2. The following Affiliated Companies were covered by the funded pension plan for salaried employees:

Union Pacific Corporation
Upland Industries Corporation
Rocky Mountain Energy Company
Union Pacific Fruit Express Company
American Refrigerator Transit Company

Union Pacific Motor Freight Company
Missouri Pacific Truck Lines
Missouri Pacific Airfreight
Missouri Improvement Company
Standard Realty & Development Co.
Delta Finance Company, Ltd.

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.

3. Union Pacific Corporation (UPC), 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.

4. The Board of Directors of UP has determined to restrict as to dividends \$138.1 million of the retained earnings of UP which represents (a) the amount by which the estimated fair value of UP's investment in its nontransportation subsidiaries, as determined by the Board of Directors of UP, 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). The amount of UP retained earnings available for cash dividends was \$1,606.5 million at December 31, 1986.

MP is subject to certain restrictions under its debt agreements, including dividend payments, annual sinking fund requirements, and interest payments contingent upon net income (as defined). The amount of MP retained earnings available for cash dividends was \$392.9 million at December 31, 1986.

5. In June 1986, an agreement was reinstated under which MP will acquire the Missouri-Kansas-Texas Railroad Company (M-K-T) for approximately \$110 million, subject to certain adjustments and ICC approval. A merger application has been filed with the ICC, which has until June 1989 to render a decision.

6. At December 31, 1986, UPRR was contingently liable for \$93.8 million for guarantees of additional premiums relating to a service interruption policy carried jointly with other railroads.

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

NOTES AND REMARKS

7. Union Pacific Corporation (UPC) and certain of its subsidiaries are parties to lawsuits in Utah and Colorado challenging such subsidiaries' ownership of oil and gas and other mineral rights in approximately 55,000 acres in Utah, 4,960 acres in Colorado and 49,000 acres in Wyoming. These lawsuits present questions under Utah and Colorado law, respectively, and certain of the Utah cases present questions under Wyoming law and a contention that mineral reservations made by the predecessor of Union Pacific Railroad Company (UP) were contrary to the Pacific Railroad Acts. In July 1984 the U.S. District Court for Utah rejected in all respects the challenges to such subsidiaries' ownership of oil and gas and other minerals in each of the four pending Utah cases. The challenging parties have appealed this decision to the U.S. Court of Appeals for the Tenth Circuit. The Utah and Colorado suits are similar to five finally adjudicated lawsuits in which the U.S. District Court for Wyoming held that such subsidiaries have valid and complete title to all the minerals involved, including all right, title and interest to oil and gas. Three of these decisions have been affirmed on appeal by the U.S. Court of Appeals for the Tenth Circuit. In one of these cases the Tenth Circuit also affirmed that District Court's ruling the UP's reservations of minerals are not contrary to the Pacific Railroad Acts.

The mineral reservations at issue in the still pending lawsuits are similar or identical to mineral reservations covering many thousands of sections of land grant lands for which surface rights were sold by UP and its predecessor in Wyoming, Utah, and Colorado, chiefly in the late 19th and early 20th centuries. If any of the challenges in the still pending lawsuits should be successful, it is possible, depending upon the effect of such court decisions as precedent in other cases, that the mineral interests of UPC's subsidiaries in such other lands could be affected. Independent counsel have advised that, in their opinion, the July 1984 decision of the U.S. District Court for Utah should be affirmed on appeal, and the courts should similarly reject the challenges in the lawsuits pending in Colorado.

Certain former shareholders of The Western Pacific Railroad Company (WP) have filed purported class actions in the U.S. District Courts 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 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 the California case have been dismissed. The California case is on appeal to the Ninth Circuit. The remaining case in New York has been stayed 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 - eble damages suit against UPC, UP, Missouri Pacific Railroad Company (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 to various coal users, including Arkansas Power & Light Company (AP&L) in the southern United States. AP&L has intervened as a plaintiff asserting conspiracy claims similar to those asserted by ETSI. The ETSI plaintiffs allege injury in an amount in excess of \$940 million and seek treble damages. AP&L alleges injury in excess of \$400 million and also seeks treble damages. Houston Lighting & Power Co. (HL&P) recently initiated a separate action against the ETSI defendants asserting conspiracy allegations in substance identical to those raised in the ETSI litigation. In addition, HL&P also alleges violations of the Racketeer Influenced and Corrupt Organizations Act. HL&P seeks treble the amount of its asserted injuries, which is not quantified in the complaint. UPC and its subsidiaries have answered the complaints by denying 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.

There are other lawsuits pending against UPC and certain of its 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 UPRR.

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

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

5. Cross-checks

Schedule 210

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

Schedule 210

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

Schedule 410

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
Line 49, column (b)
= Line 620, column (h)
= Line 620, column (f)
= Line 620, column (g)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	3693618	3652774	3693618	1/	1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	44089	45752	44089		4
5		(105) Water Transfers					5
6		(106) Demurrage	21048	22524	21048		6
7		(110) Incidental	5450	5571	5450		7
8		(121) Joint Facility-Credit	2703	2257	2703		8
9		(122) Joint Facility-Debit	(21)	(1)	(21)		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	3766929	3728877	3766929		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)	3766929	3728877	3766929		13
14	*	(531) Railway operating expenses	3085227	3379114	3085227		14
15	*	Net revenue from railway operations	681702	349763	681702		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	9674	7437			16
17		(510) Miscellaneous rent income	8254	6936			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	215	5			19
20		(514) Interest Income	29442	13187			20
21		(516) Income from sinking and other funds	2320	1746			21
22		(517) Release of premiums on funded debt	38	48			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	24759	55992			24
		Income from affiliated companies (519)					
25		a. Dividends (equity method)	22210	2700			25
26		b. Equity in undistributed earnings (losses)	25762	20470			26
27		TOTAL OTHER INCOME (lines 16-26)	122674	108521			27
28		TOTAL INCOME (lines 15, 27)	804376	458284			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	3822	2554			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss	(20)	(124)			31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	6722	5287			34
35		(553) Uncollectible accounts					35
36		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)	10524	7717			36
37		Income available for fixed charges (lines 28, 36)	793852	450567			37

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					
		(546) Interest on funded debt:			
38		(a) Fixed interest not in default	150261	132516	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	(2497)	(1356)	40
41		(548) Amortization of discount on funded debt	1054	969	41
42		TOTAL FIXED CHARGES (lines 38-41)	148818	132129	42
43		Income after fixed charges (lines 37, 42)	645034	318438	43
OTHER DEDUCTIONS					
		(546) Interest on funded debt:			
44		(c) Contingent interest	8712	8709	44
UNUSUAL OR INFREQUENT ITEMS					
45		(555) Unusual or infrequent items (debit) credit	(659734)		45
46		Income (Loss) from continuing operations (before income taxes)	(23412)	309729	46
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	72913	(65250)	47
48	*	(b) State income taxes	3523	1350	48
49	*	(c) Other income taxes	381	590	49
50	*	(557) Provision for deferred taxes	(104926)	114877	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)	(28109)	51567	51
52	*	Income from continuing operations (lines 46-51)	4697	258162	52
DISCONTINUED OPERATIONS					
53		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			53
54		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)			54
55		Income before extraordinary items (lines 51 + 53 + 54)	4697	258162	55
EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES					
56		(570) Extraordinary items (Net)			56
57		(590) Income taxes on extraordinary items			57
58		(591) Provision for deferred taxes-Extraordinary items			58
59		TOTAL EXTRAORDINARY ITEMS (lines 56-58)			59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$)			60
61	*	Net income (Loss) (lines 55 + 59 + 60)	4697	258162	61
Reconciliation of net railway operating income (NROI)					
62	*	Net revenues from railway operations	21968	349763	62
63	*	(556) Income taxes on ordinary income (-)	+(76817)	(63310)	63
64	*	(557) Provision for deferred income taxes (-)	(104926)	+(114877)	64
65		Income from lease of road and equipment (-)	+(608)	+(639)	65
66		Rent for leased roads and equipment (+)	1406	1390	66
67		Net railway operating income (loss)	50875	298947	67

NOTES AND REMARKS FOR SCHEDULES 210 and 220

Notes to Schedule 210 on pages 10-11:

1. Passenger information is not reported in accordance with exemption granted by the ICC Bureau of Accounts, in letter dated October 21, 1976.
2. In June 1986, UPC announced a major restructuring program, which included a special charge, reported on line 45, against second quarter results. The restructuring program addressed a number of events affecting UPRR including continuing intense competition in the rail industry. The special charge, which amounted to \$659,734 thousand (\$356,226 thousand after tax), recognized the diminished value of certain assets and covered costs associated with reductions in employee levels throughout UPRR.

The principal items of the special charge included:

A \$530,600 thousand reserve to cover workforce reductions and costs associated with early retirement, severance and relocations, and elimination and consolidation of excess facilities over the next two years.

A \$129,134 thousand writedown of excess rail equipment and facilities.

Net Railway Operating Income (NROI) as reported on line 67 includes the \$659,734 thousand Special Charge as though reported in Operating Expense. The Pro Forma NROI calculated excluding the special charge and the related tax benefit is \$407,101 thousand.

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 61, column (b), Schedule 210.

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

Line No.	Cross Check	Item	Retained earnings— Unappropriated	Equity in undistributed earnings (losses) of affiliated companies	Line No.
		(a)	(b)	(c)	
1		Balances at beginning of year	\$ 2,498,229	\$ 100,436	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income		25,762	3
4		(603) Appropriations released	7,654		4
5		(606) Other credits to retained earnings			5
6		TOTAL	7,654	25,762	6
		DEBITS			
7	*	(612) Debit balance transferred from income	21,065		7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds	1,583		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	140,000		11
12		Preferred stock ¹			12
13		TOTAL	162,648		13
14		Net increase (decrease) during year (Line 6 minus line 13)	(154,994)	25,762	14
15	*	Balances at close of year (Lines 1, 2 and 14)	2,343,235	126,198	15
16	*	Balances from line 15(c)	126,198	N/A	16
17	(798)	Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	2,469,433	NA	17
18	(797)	Total appropriated retained earnings:			18
19		Credits during year \$ 1583			19
20		Debits during year \$ 7654			20
21		Balance at Close of year \$ 1583			21
		Amount of assigned Federal income tax consequences:			
22		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 UP	10	29617870	22428715		22428715	224287		1
2	MP	1	1000	1000		1000	1		2
3									3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		29618870	22429715		22429715	224288		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 (UP/MP Combined)	-0-	-0-	22429715	224288			315702	11
12	Capital Stock Sold ¹								12
13	Capital Stock Reacquired								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year	-0-	-0-	22429715	224288			315702	17

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			
		Working capital provided by operations:			
1		Income (loss) from continuing operations (sch 210 line 52)	4,697	258,162	1
		Add expenses not requiring outlay of working capital: (subtract) credits not generating working capital:			
2		Loss (gain) on sale or disposal of tangible property			2
3		Depreciation and amortization expenses	302,235	294,826	3
4		Net increase (decrease) in deferred income taxes	(104,926)	114,877	4
5		Net decrease (increase) in parent's share of subsidiary's undistributed income for the year	(25,762)	(20,470)	5
6		Net increase (decrease) in noncurrent portion of estimated liabilities	2,038	(25,700)	6
7		Other (specify):			7
8		Profit from Company Bonds Reacquired	(202)	(459)	8
9		Special Charge	659,734		9
10					10
11					11
12		TOTAL WORKING CAPITAL FROM CONTINUING OPERATIONS	837,974	621,236	12
13		Add funds generated by reason of discontinued operations, extraordinary items, and changes in accounting principles			13
14		TOTAL WORKING CAPITAL FROM OPERATIONS	837,974	621,236	14
		Working capital from sources other than operating:			
15		Proceeds from issuance of long-term liabilities	76,878	124,865	15
16		Proceeds from sale/disposition of carrier operating property	38,594	36,208	16
17		Proceeds from sale/disposition of other tangible property	1,293	1,528	17
18		Proceeds from sale/repayment of investments and advances	21,165	1,092	18
19		Net decrease in sinking and other special funds	-	-	19
20		Proceeds from issue of capital stock	-	-	20
21		Other (specify):			21
22		Other changes in Deferred Taxes	63,011	56,977	22
23					23
24					24
25					25
26		TOTAL WORKING CAPITAL FROM SOURCES OTHER THAN OPERATING	200,941	220,670	26
27		TOTAL SOURCES OF WORKING CAPITAL	1,038,915	841,906	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	156,027	149,054	28
29		Cash dividends declared	140,000	139,247	29
30		Purchase price of carrier operating property	479,751	646,291	30
31		Purchase price of other tangible property	1,455	186	31
32		Purchase price of long-term investments and advances	13,205	11,483	32
33		Net increase in sinking or other special funds	4,653	12,075	33
34		Purchase price of acquiring treasury stock	-	-	34
35		Other (specify):	69	984	35
36		Working capital required by Special Charge	355,478	-	36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44		TOTAL APPLICATION OF WORKING CAPITAL	1,150,638	959,320	44
45		Net increase (decrease) in working capital	(111,723)	(117,414)	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 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	22,555	1
2	Customers (706)	Schedule 200, line 6, column b	207,635	2
3	Other (707)	Note A	18,900	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	249,090	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	3,766,929	5
6	Rent Income	Note B	188,177	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	3,955,106	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	10,986.41	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	22.67	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	37.67	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	14,176	11
12	Audited Accounts and Wages Payable (753)	Note A	96,540	12
13	Accounts Payable—Other (754)	Note A	37,055	13
14	Other Taxes Accrued (761.5)	Note A	67,446	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	215,217	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	3,085,227	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	302,009	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	2,971,395	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	8,253.88	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	26.07	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	11.60	21
22	Cash Working Capital Required	Line 21 x line 19	95,745	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	59,114	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	59,114	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	116,445	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	569	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	115,876	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	174,990	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

Note to Schedule 310 on page 20-23:

Lien References

- (A) All securities are pledged as security for the First Mortgage with Boatmen's National Bank of St. Louis, Trustee; also, under the General Mortgage, with Manufacturers Hanover Trust Company, Trustee.
- (B) Securities are deposited with the Trustees of the Mortgages as further assurance of performance of the Operating Agreements.

Companies Under Joint Control

<u>Company (UPRR Ownership)</u>	<u>Other Parties</u>
Alameda Belt Line (50.0%)	ATSF Ry. (50.0%)
Alton & Southern Railway (50.0%)	SLSW Ry. (50.0%)
Ark. & Mfs. Ry. B & Term. Co. (33.3%)	SLSW Ry. (66.7%)
Brownsville & Matamoros Br. Co. (50.0%)	Natl. Ry. of Mexico (50.0%)
Camas Prairie R.R. Co. (50.0%)	BN Inc. (50.0%)
Central California Traction Co. (33.3%)	ATSF Ry. (33.3%), SPT Co. (33.3%)
Denver Union Terminal Ry. Co. (16.67%)	ATSF Ry., BN Inc., CRI&PRR, C&S Ry., D&RGWRR (16.67% each)
Galveston, Houston & Henderson RR. (50.0%)	MKTRR (50.0%)
Houston Belt & Terminal Ry. (50.0%)	ATSF Ry. (25.0%), CRI&PRR (12.5%), FW&D (12.5%)
Jefferson Southwestern R.R. (66.7%)	ICGRR (33.3%)
Kansas City Terminal Ry. Co. (16.67%)	BN Inc. (16.67%), ATSF Ry., C&NWT Co., CMStP&PRR, ICGRR, KCS Ry., MKTRR, N&W Ry., SLSW Ry. (8.33% each)
Longview Switching Co. (33.3%)	BN Inc. (33.3%) CMStP&P RR (33.3%)
Oakland Terminal Ry. (50.0%)	ATSF Ry. (50.0%)
Ogden Union Ry. & Depot Co. (50.0%)	SPT Co. (50.0%)
Portland Terminal R.R. Co. (40.0%)	BN Inc. (40.0%), SPT Co. (20.0%)
Portland Traction Co. (50.0%)	SPT Co. (50.0%)
St. Joseph Terminal R.R. Co. (50.0%)	ATSF Ry. (50.0%)
Southern Illinois & Mo. Br. Co. (60.0%)	SLSW Ry. (40.0%)
Texas City Terminal Ry. (33.3%)	ATSF Ry. (33.3%), MKTRR (33.3%)
Trailer Train Co.	<u>Control of proprietary companies subject to change.</u>

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	Stocks-Carriers-Active (d)	(e)	
1	721	A1		Alameda Belt Line	50.00	1
2				Alton & Southern Railway	50.00	2
3				American Refrigerator Transit Co. (A)	100.00	3
4				Ark. & Mfs. Ry. Bridge & Term. Pfd (A)	33.33	4
5				Ark. & Mfs. Ry. Bridge & Term. Com (A)(B)	33.33	5
6				Belt Railway of Chicago	8.33	6
7				Brownville & Matamoros Bridge Co. (A)	50.00	7
8				Camas Prairie Railroad Co.	50.00	8
9				Central California Traction Co.	33.33	9
10				Chicago & Western Indiana RR	20.00	10
11				Denver Union Terminal Ry. Co.	16.67	11
12				Galveston, Houston & Henderson RR (A)	50.00	12
13				Houston Belt & Terminal Ry. (A)(B)	50.00	13
14				Jefferson Southwestern RR (A)	66.67	14
15				Kansas City Terminal Ry. (A)(B)	16.67	15
16				Longview Switching Co.	33.33	16
17				Missouri Pacific Truck Lines (A)	100.00	17
18				Oakland Terminal Railway	50.00	18
19				Ogden Union Ry. & Depot Co.	50.00	19
20				Portland Terminal RR Co.	40.00	20
21				Portland Traction Co.	50.00	21
22				St. Joseph Terminal RR Co.	50.00	22
23				Southern Illinois & Missouri Bridge Co. (A)	60.00	23
24				Texas City Terminal Ry.	33.33	24
25				Trailer Train Co.	9.76	25
26				Union Pacific Fruit Express Corp.	100.00	26
27				Union Pacific Motor Freight Co.	100.00	27
28						28
29	721	A3		Stocks-Noncarriers-Active		29
30			VI	Missouri Improvement Co. (A)	100.00	30
31			VI	Standard Realty & Development	100.00	31
32				Union Pacific Communication Corp.	100.00	32
33				Union Pacific Freight Service	100.00	33
34				Total Class A		34
35	721	D1		Unsecured Notes-Carriers-Active		35
36				St. Joseph Terminal RR Co.		36
37				Terminal RR Assn. of St. Louis		37
38				Trailer Train Co.		38
39				Total Class D		39
40						40

(A)(B) - Lien references, described on page 18.

Kind of Industry Column (c) is VII unless noted otherwise.

Companies under joint control described on page 18.

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	471			471		(471)		1
2	8,000			8,000				2
3	378			378				3
4	550			550				4
5	290			290				5
6	240			240				6
7	250			250				7
8	50			50				8
9	664			664		(664)		9
10	1,027		27	1,000				10
11	5			5				11
12	926			926				12
13	13			13				13
14	56			56		(24)		14
15	290			290		(612)		15
16	1			1				16
17	2,085			2,085		(8,693)		17
18	113			113		(113)		18
19	13			13				19
20	1,879			1,879				20
21	1,951		152	1,799				21
22	1/			1/				22
23	26			26				23
24	639			639			700	24
25	330			330		(42)	21,460	25
26	14,622			14,622				26
27	5			5				27
28								28
29								29
30	5,105			5,105				30
31	12,003			12,003				31
32	0	1		1				32
33	1			1				33
34	51,983	1	179	51,805		(10,619)	22,160	34
35								35
36	175			175				36
37	0	3,213		3,213			451	37
38	1,544			1,544		(116)	122	38
39	1,719	3,213		4,932		(116)	573	39
40								40

1/ Carried at nominal value of 1.00

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

Line No.	Account No.	Class No.	Kind of industry	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds)	Extent of Control	Line No.
	(a)	(b)	(c)	(d)	(e)	
1	721			Investment Advances-Carriers-Active		1
2	721	E1		Alameda Belt Line		2
3				American Refrigerator Transit Co.		3
4				Ark. & Mfs. Ry. Bridge & Term.		4
5				Belt Railway of Chicago		5
6				Camas Prairie RR Co.		6
7				Chicago & Western Indiana RR		7
8				Denver Union Terminal Ry. Co.		8
9				Galveston, Houston & Henderson RR		9
10				Harbor Belt Line RR Co.		10
11				Houston Belt & Terminal Ry.		11
12				Jefferson Southwestern RR		12
13				Kansas City Terminal Ry. Co.		13
14				Longview Switching Co.		14
15				Missouri Pacific Airfreight Inc.		15
16				Missouri Pacific Intermodal Transport Inc.		16
17				Missouri Pacific Truck Lines Inc.		17
18				Oakland Terminal Railway		18
19				Ogden Union Ry. & Depot Co.		19
20				Port Terminal Ry. Assn.		20
21				St. Joseph Terminal RR Co.		21
22				Southern Illinois & Missouri Bridge Co.		22
23				Terminal RR Assn. of St. Louis		23
24				Wichita Terminal		24
25				Union Pacific Motor Freight Co.		25
26						26
27	721	E3		AMCI		27
28			VI	Missouri Improvement Co.		28
29				Union Pacific Freight Service		29
30				Total Class E		30
31						31
32						32
33				Total Acct. 721		33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

Kind of Industry Column (c) is VII unless otherwise noted.

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	Additions	Deductions (if other than sale, explain)	Closing balance				
	(f)	(g)	(h)	(i)	(j)	(k)		
1								1
2	20			20				2
3	1,775		1,775	0				3
4	49			49				4
5	996	213		1,209				5
6	463		213	250				6
7	5,912	180		6,092				7
8	566			566				8
9	2,628	561		3,189				9
10	15			15				10
11	7,321	1,051		8,372				11
12	579			579				12
13	8,130		917	7,213				13
14	37			37				14
15	1,824		121	1,703				15
16	8			8				16
17	19,813		7,949	11,864				17
18	401			401		(401)		18
19	1,210		5	1,205				19
20	59		10	49				20
21	154			154				21
22	608	81		689				22
23	5,250		3,766	1,484			114	23
24	2			2				24
25	6,211		6,211	0				25
26								26
27	0	50		50				27
28	60		19	41				28
29	4,336	7,855		12,191				29
30	68,427	9,991	20,986	57,432		(401)		30
31								31
32								32
33	122,129	13,205	21,165	114,169		(11,136)	22,847	33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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	Alton & Southern Ry.	2,454		727			3,181	1
2	American Refrigerator Transit Co.	3,832		460			4,292	2
3	Ark. & Mfs. Ry. Bridge & Terminal Co.	20					20	3
4	Belt Ry. of Chicago	438					438	4
5	Brownsville & Matamoros Bridge Co.	3,520		449			3,969	5
6	Chicago Western Indiana RR	692		16			708	6
7	Galveston, Houston & Henderson RR	1,153		15			1,168	7
8	Houston Belt & Terminal Ry.	2,212		387			2,599	8
9	Jefferson Southwestern RR	(31)		(10)			(41)	9
10	Kansas City Terminal Ry.	208					208	10
11	Missouri Pacific Truck Lines (incl. MPAF & MPIT)	2,812		1,752			4,564	11
12	Ogden Union Ry. & Depot Co.	37					37	12
13	Portland Terminal Railroad Co.	(263)		13			(250)	13
	XXXXXX (List specifics for each company)							
14	Portland Traction Co.	67		214			281	14
15	Southern Illinois & Missouri Bridge Co.	4					4	15
16	Terminal RR Assn. of St. Louis	1,102					1,102	16
17	Texas City Terminal	3,567		(133)			3,434	17
18	Union Pacific Fruit Express Co.	28,567		9,161			37,728	18
19	Union Pacific Motor Freight Co.	6,808		1,647			8,455	19
20	NONCARRIERS							20
21	Delta Finance	(2,106)		(6,321)			(8,427)	21
22	Missouri Improvement Co.	28,529		7,178			35,707	22
23	Standard Realty & Development	15,243		7,050			22,293	23
24	Union Pacific Freight Service	1,571		3,157			4,728	24
25								25
26								26
27	TOTAL	100,436		25,762			126,198	27

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

Note to Schedule 335 on page 31:

In June 1986, UPC announced a major restructuring program. (See note on page 12.) The special charge \$129,134 thousand relating to properties is reported on Schedule 335, Accumulated Depreciation, in Column D, Credits to Reserve - Other Credits.

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	118,082			1
2		(3) Grading	385,143			2
3		(4) Other right-of-way expenditures	6,397			3
4		(5) Tunnels and subways	28,239			4
5		(6) Bridges, trestles, and culverts	271,708			5
6		(7) Elevated structures				6
7		(8) Ties	796,142			7
8		(9) Rail and other track material	2,058,399			8
9		(11) Ballast	441,800			9
10		(13) Fences, snowsheds, and signs	16,828			10
11		(16) Station and office buildings	200,798			11
12		(17) Roadway buildings	33,358			12
13		(18) Water stations	2,715			13
14		(19) Fuel stations	32,347			14
15		(20) Shops and enginehouses	146,030			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	105			17
18		(24) Coal and ore wharves	979			18
19		(25) TOFC COFC terminals	34,053			19
20		(26) Communication systems	79,550			20
21		(27) Signals and interlockers	324,082			21
22		(29) Power plants	1,275			22
23		(31) Power transmission systems	10,443			23
24		(35) Miscellaneous structures	4,717			24
25		(37) Roadway machines	138,781			25
26		(39) Public improvements - Construction	75,395			26
27		(44) Shop machinery	85,681			27
28		(45) Power-plant machinery	3,948			28
29		Other (specify and explain)				29
30		TOTAL EXPENDITURES FOR ROAD	5,296,995			30
31		(52) Locomotives	1,389,544			31
32		(53) Freight-train cars	2,391,966			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment	18,165			34
35		(56) Floating equipment				35
36		(57) Work equipment	121,840			36
37		(58) Miscellaneous equipment	27,640			37
38		(59) Computer systems and word processing equipment	81,231			38
39		TOTAL EXPENDITURES FOR EQUIPMENT	4,030,386			39
40		(76) Interest during construction	38,812			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	76,902			42
43		GRAND TOTAL	9,443,095			43

330. ROAD AND EQUIPMENT 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		(880)	427	(1,307)	116,775	1
2		13,989	1,779	12,210	397,353	2
3		807	5	802	7,199	3
4		141		141	28,380	4
5		22,487	1,205	21,282	292,990	5
6						6
7		60,131	33,154	26,977	823,119	7
8		97,779	48,253	49,526	2,107,925	8
9		45,473	13,088	32,385	474,185	9
10		248	49	199	17,027	10
11		33,642	2,257	31,385	232,183	11
12		(405)	35	(440)	32,918	12
13		263	36	227	2,942	13
14		2,988	209	2,779	35,126	14
15		(4,133)	2,298	(6,431)	139,599	15
16						16
17		107		107	212	17
18		21		21	1,000	18
19		6,633	34	6,599	40,652	19
20		9,822	754	9,063	88,618	20
21		33,353	966	32,387	356,469	21
22		(6)	39	(45)	1,230	22
23		448	14	434	10,877	23
24		316	8	308	5,025	24
25		21,703	6,648	15,055	173,836	25
26		14,099	113	13,986	89,381	26
27		9,832	3,683	6,149	91,830	27
28		3	398	(395)	3,553	28
29						29
30		368,861	115,452	253,409	5,550,404	30
31		67,277	17,562	49,715	1,439,259	31
32		17,970	254,261	(236,291)	2,155,675	32
33						33
34		(890)		(890)	17,275	34
35						35
36		(3,239)	5,022	(8,261)	113,579	36
37		8,388	1,179	7,209	34,849	37
38		13,218	2,885	10,333	91,564	38
39		102,724	280,909	(178,185)	3,852,201	39
40			62	(62)	38,750	40
41						41
42		8,166		8,166	85,068	42
43		479,751	396,423	83,328	9,526,423	43

330A. IMPROVEMENTS ON LEASED PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes				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	2 580			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		(59) Computer systems and word processing equipment				38
39		TOTAL EXPENDITURES FOR EQUIPMENT				39
40		(76) Interest during construction				40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	2 580			43

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						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		413		413	2 993	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40
41						41
42		413		413	2 993	42
43						43

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

(Dollars in Thousands)

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

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

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

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

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 At beginning of year (b)	12/1 At close of year (c)		At beginning of year (e)	At close of year (f)		
	ROAD							
1	(3) Grading	384499	382491	1.00				
2	(4) Other, right-of-way expenditures	7190	6591	2.01				2
3	(5) Tunnels and subways	28221	28071	1.09				3
4	(6) Bridges, trestles, and culverts	262346	283025	1.51				4
5	(7) Elevated structures							5
6	(8) Ties	704729	801015	3.17				6
7	(9) Rail and other track material	1909293	2088551	2.83				7
8	(11) Ballast	398907	453010	3.12				8
9	(13) Fences, snow sheds, and signs	16396	16913	1.11				9
10	(16) Station and office buildings	183511	210663	2.22				10
11	(17) Roadway buildings	26775	32450	2.58				11
12	(18) Water stations	3115	2710	4.46				12
13	(19) Fuel stations	23015	33440	4.34				13
14	(20) Shops and enginehouses	133732	138127	2.42				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	409	120	3.04				16
17	(24) Coal and ore wharves	875	922	1.69				17
18	(25) TOFC/COFC terminals	25259	34979	3.68				18
19	(26) Communication systems	75121	79083	2.93				19
20	(27) Signals and interlockers	277871	332716	2.49				20
21	(29) Power plants	1342	1202	2.86				21
22	(31) Power-transmission systems	10001	10612	2.38				22
23	(35) Miscellaneous structures	4553	4943	2.57				23
24	(37) Roadway machines	124277	138938	4.49				24
25	(39) Public improvements—Construction	61081	81671	1.03				25
26	(44) Shop machinery	69021	90981	4.11				26
27	(45) Power-plant machinery	4185	3588	3.34				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	4735724	5256812	2.68				30
	EQUIPMENT							
31	(52) Locomotives	1389038	1438392	5.06				31
32	(53) Freight-train cars	2390755	2166644	3.37				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	18163	18263	11.25				34
35	(56) Floating equipment							35
36	(57) Work equipment	121609	113927	2.93				36
37	(58) Miscellaneous equipment	27605	28003	8.51				37
38	(59) Computer systems and word processing equipment	83849	93315	13.54				38
39	TOTAL EQUIPMENT	4031019	3858544	4.33				39
40	GRAND TOTAL	8766743	9115356	NA			NA	40

See page 30A for depreciation bases and rates for UP, MP and WP.

(Dollars in Thousands)		UP			MP			WP			UPRR COMBINED		
Line No.	Account (a)	Beginning of Year (b)	At Close of Year (c)	Annual Composite Rate (%) (d)	Beginning of Year (b)	At Close of Year (c)	Annual Composite Rate (%) (d)	Beginning of Year (b)	At Close of Year (c)	Annual Composite Rate (%) (d)	Beginning of Year (b)	At Close of Year (c)	Annual Composite Rate (%) (d)
ROAD													
1	(3) Grading	201,193	198,949	1.00	161,451	166,423	1.00	21,855	17,119	1.00	384,499	382,491	1.00
2	(4) Other right-of-way expenditures	1,331	2,090	1.11	5,859	4,493	2.50		8	2.00	7,190	6,591	2.01
3	(5) Tunnels and subways	21,075	20,900	1.11	1,983	2,034	1.00	5,163	5,137	1.11	28,221	28,071	1.09
4	(6) Bridges, trestles, and culverts	185,060	114,342	1.45	153,229	164,370	1.56	4,057	4,313	1.27	262,346	283,025	1.51
5	(7) Elevated structures												
6	(8) Ties	354,283	355,348	3.00	326,862	421,280	3.57	23,584	24,387	3.00	704,729	801,015	3.17
7	(9) Rail and other track material	1,177,688	1,190,427	3.32	621,545	787,928	2.50	110,060	110,196	3.32	1,909,293	2,088,551	2.83
8	(11) Ballast	226,764	241,790	2.86	153,421	193,887	3.75	18,722	17,333	2.86	398,907	453,010	3.12
9	(13) Fences snow sheds and signs	11,226	11,633	1.00	5,000	5,153	2.00	96	127	2.00	16,396	16,913	1.11
10	(16) Station and office buildings	90,276	105,313	1.82	88,267	97,687	2.72	4,968	7,663	2.35	183,511	210,663	2.22
11	(17) Roadway buildings	22,911	28,036	2.50	3,662	4,175	3.03	202	239	2.80	26,775	32,450	2.58
12	(18) Water stations	1,461	1,738	5.00	1,654	980	3.70				3,115	2,710	4.46
13	(19) Fuel stations	8,760	10,906	4.00	14,049	22,327	4.55	206	207	2.74	23,015	33,440	4.34
14	(20) Shops and enginehouses	55,605	70,389	2.33	76,001	66,423	2.58	1,326	1,315	2.38	133,732	138,127	2.42
15	(22) Storage warehouses												
16	(23) Wharves and docks	88	71	2.38	321	49	4.00				409	120	3.04
17	(24) Coal and ore wharves				875	922	1.69				875	922	1.69
18	(25) TOFC COFC terminals	8,889	12,715	3.33	14,900	20,991	4.17	1,470	1,273	3.11	25,259	34,979	3.68
19	(26) Communication systems	37,665	42,239	2.70	35,906	34,686	3.28	1,550	2,158	2.14	75,121	79,083	2.93
20	(27) Signals and interlockers	138,601	172,839	2.86	136,828	156,739	2.07	2,442	3,138	3.13	277,871	332,716	2.49
21	(29) Power plants	1,157	1,054	2.86	185	148	2.86				1,342	1,202	2.86
22	(31) Power-transmission systems	6,066	6,004	2.50	3,885	4,529	2.33	50	79	2.50	10,001	10,612	2.38
23	(35) Miscellaneous structures	2,590	2,883	2.50	1,963	2,060	2.78				4,553	4,943	2.57
24	(37) Roadway machines	66,274	83,783	5.63	55,108	52,635	2.50	2,895	2,520	6.00	124,277	138,938	4.49
25	(39) Public improvements-Construction	21,047	25,017	1.11	37,789	54,128	1.00	2,245	2,526	1.11	61,081	81,671	1.03
26	(44) Shop machinery	43,070	54,024	4.50	24,526	35,245	3.52	1,425	1,712	2.46	69,021	90,981	4.11
27	(45) Power-plant machinery	3,023	2,881	3.13	1,162	707	4.76				4,185	3,588	3.34
28	All other road accounts												
29	Amortization												
30	TOTAL ROAD	2,606,103	2,755,363	2.86	1,927,311	2,299,999	2.53	202,310	201,450	1.97	4,735,724	5,256,812	2.68
EQUIPMENT													
31	(52) Locomotives	627,543	684,492	5.96	749,667	744,353	4.03	11,820	9,547	5.19	1,389,038	1,438,392	5.06
32	(53) Freight-train cars	1,212,963	1,105,018	3.31	1,110,837	998,475	3.26	66,955	63,151	5.94	2,390,755	2,166,644	3.37
33	(54) Passenger-train cars												
34	(55) Highway and revenue equipment	18	18	10.00	17,881	17,981	11.25	264	264	10.64	18,163	18,263	11.25
35	(56) Floating equipment												
36	(57) Work equipment	66,475	66,454	2.90	54,859	47,235	2.90	275	238	4.75	121,609	113,927	2.93
37	(58) Miscellaneous equipment	10,078	10,786	7.69	16,961	16,651	9.00	566	566	6.54	27,605	28,003	8.51
38	(59) Computer systems and word processing equipment	40,327	47,427	13.33	41,548	45,099	13.85	1,974	789	13.33	83,849	93,315	13.54
39	TOTAL EQUIPMENT	1,957,404	1,914,195	4.49	1,991,753	1,869,794	4.06	81,862	74,555	5.28	4,031,019	3,858,544	4.33
40	GRAND TOTAL	4,563,507	4,669,558		3,919,064	4,169,793		284,172	276,005		8,766,743	9,115,356	

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 reselling rents are included in the "Lease Rentals—Credit—Equipment" accounts and "Other Rents—Credit—Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental—Debit—Equipment" account and "Other Rents—Debit—Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

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

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

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits 1/ (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	104679	3208	11593	1743		118337	1
2		(4) Other, right-of-way expenditures	767	105	14	24		862	2
3		(5) Tunnels and subways	5191	287	970			6448	3
4		(6) Bridges, trestles, and culverts	104141	3983	(37989)	1280		68855	4
5		(7) Elevated structures							5
6		(8) Ties	248331	23595	22010	41011		252925	6
7		(9) Rail and other track material	725406	59498	(1678)	38404		744822	7
8		(11) Ballast	141219	13025	7931	12520		149655	8
9		(13) Fences, snow sheds, and signs	7000	160	3413	46		10527	9
10		(16) Station and office buildings	24001	4441	15232	(279)		43953	10
11		(17) Roadway buildings	5157	705	904	42		6724	11
12		(18) Water stations	2128	98	(580)	8		1638	12
13		(19) Fuel stations	4548	1217	388	197		5956	13
14		(20) Shops and enginehouses	26596	3152	10196	2634		37310	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks	(5)	11	80	391		(305)	16
17		(24) Coal and ore wharves	587	16	(36)			567	17
18		(25) TOFC/COFC terminals	5688	1295	(732)	(5)		6256	18
19		(26) Communication systems	20489	2228	(1146)	523		21048	19
20		(27) Signals and interlockers	84223	7246	2831	1102		93198	20
21		(29) Power plants	124	36	522	39		643	21
22		(31) Power-transmission systems	3990	258	(1001)	39		3208	22
23		(35) Miscellaneous structures	960	129	209	(5)		1303	23
24		(37) Roadway machines	16974	5296	19470	6653		35087	24
25		(39) Public improvements—Construction	9843	754	294	636		10255	25
26		(44) Shop machinery*	14867	2917	9673	3092		24365	26
27		(45) Power-plant machinery	195	129	1297	380		1241	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	1557099	134389	63865	110475		1644878	30
		EQUIPMENT							
31	*	(52) Locomotives	484586	70877	(73360)	15535		466568	31
32	*	(53) Freight-train cars	739011	76588	143221	222419		741401	32
33	*	(54) Passenger-train cars							33
34	*	(55) Highway revenue equipment	9644	2047	(681)	(51)		11061	34
35	*	(56) Floating equipment	(294)		104			(190)	35
36	*	(57) Work equipment	42913	3482	(6919)	4081		35395	36
37	*	(58) Miscellaneous equipment	11018	2313	94	810		12615	37
38		(59) Computer systems and word processing equipment	35226	11984	(2190)	3884		41136	38
39	*	Amortization Adjustments							39
40		TOTAL EQUIPMENT	1322104	167291	65269	246678		1307986	40
41		GRAND TOTAL	2879203	301680	129134	357153		2952864	41

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

*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		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		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 changes in rates were effective during the year, give full particulars in a footnote.

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

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

4. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	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	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	(59) Computer systems and word processing equipment				38
39	Amortization Adjustments				39
40	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 (c) and the charges to operating expenses should be fully explained on page 35.

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

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	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		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

NOTES AND REMARKS

Notes referring to Schedule 352A, pages 38 and 38A:

- 1/ Figures in Column (c) are miles of road only, as reported in Schedule 700 Column (d).
- 2/ Actual value not known. No rental is paid on which an estimated value can be determined.
- 3/ Actual value not known. Amounts reported in lieu of actual value represent results of capitalizing rentals at 6 percent.
- 4/ Amounts of depreciation and amortization accrued are not known.

Note referring to Schedule 352B, Page 39:

- 1/ Amounts on Schedule 352B, Columns (b) and (c), exclude adjustments to Investment For Property Leased To or From Others, for which the "Actual Value is not Known." These items are shown on Schedules 352A as 3/ "Actual value not known." Amounts so reported on Schedule 352A 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 includable 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. However, Line 39, Grand Total, should be completed.

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(2) 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		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

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

(Dollars in Thousands)

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

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

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

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

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

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	Union Pacific Railroad Company				1
2		Including Leased Lines and				2
3		Consolidated Subsidiaries	8,346	4,841,995	1,730,458	3
4	R	Missouri Pacific Railroad Company				4
5		Including Consolidated Subsidiaries	9,740	4,381,261	1,203,207	5
6	R	Western Pacific Railroad Company	1,286	306,160	31,597	6
7						7
8		Total UPRR	19,372	9,529,416	2,965,262	8
9		Add -Leased From Others:				9
10		US Government - Sable to Bunell, CO				10
11		used Under Contract	1/ 1	2/	4/	11
12		City of Kansas City, KS - Tracks	1/	3/ 244	4/	12
13		BN Inc., Spokane, WA - Tracks	1/	3/ 46	4/	13
14		Sou. Pac. Trans. Co., CA-Rental of Land	1/	3/ 88	4/	14
15		C.R.I.&P.R.R., track Rental Colby to				15
16		Caruso, KS and Fairbury to Hallam, NE.	1/	3/ 4,800	4/	16
17		General Motors	1/	3/ 11	4/	17
18		Kiowa, Hardtner & Pacific RR. Co.	10	168		18
19		Chicago & Northwestern Railway Co.		3		19
20		Chicago & Western Indiana RR Co.	1	10,148	395	20
21		Louisville & Nashville Railroad Co.-SCL		16		21
22		St. Louis Southwestern Ry. - Illmo -				22
23		Paragould		12	10	23
24		New Orleans Public Belt Railroad Co.		36		24
25						25
26		Port of Corpus Christi		3/ 581		26
27		Greater Baton Rouge Port Commission		3/ 2,960		27
28		Lake Charles Harbor&Terminal District		3/ 104		28
29		Port of Beaumont		3/ 419		29
30						30
31		Total All Classes TOTAL	19,384	9,549,052	2,965,692	31

1/, 2/, 3/, 4/ See notes on Page 35.

Railroad Annual Report R-1

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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.

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		Continued from Page 38				1
2		Total All Classes	19,384	9,549,052	2,965,692	2
3						3
4						4
5		Deduct - Leased to Others:				5
6		Southern Pacific Transp. Co.,				6
7		West of Ogden	5	3/ 333	4/	7
8						8
9		The Ogden Union Railway & Depot				9
10		Co., Ogden, UT	3	3/ 929	4/	10
11		Burlington Northern, Inc.				11
12		Garrison to Meaderville, MT.	52	3/ 821	4/	12
13		Arkansas, Memphis Railway Bridge				13
14		& Terminal Co.	1	233		14
15		St. Louis Southwestern Ry. Co.		184	30	15
16		Houston Belt & Terminal Railway				16
17		Co.	20	24,826	3,674	17
18		Missouri Pacific Truck Lines		199	123	18
19						19
20		Total - Leased to Others	81	27,525	3,827	20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	19,303	9,521,527	2,961,865	31

3/ 4/ See notes on page 35.

Railroad Annual Report R-1

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	69,444	50,105	16		1
2		(3) Grading	280,805	117,371	1,233		2
3		(4) Other, right-of-way expenditures	6,571	787	1		3
4		(5) Tunnels and subways	23,082	5,260	40		4
5		(6) Bridges, trestles, and culverts	230,822	62,793	532		5
6		(7) Elevated structures					6
7		(8) Ties	648,137	175,289	460		7
8		(9) Rail and other track material	1537,905	569,168	1,767		8
9		(11) Ballast	369,578	104,424	497		9
10		(13) Fences, snow sheds, and signs	10,623	6,404	14		10
11		(16) Station and office buildings	174,551	58,183	30		11
12		(17) Roadway buildings	20,767	12,144	9		12
13		(18) Water stations	1,952	989	1		13
14		(19) Fuel stations	29,207	5,928			14
15		(20) Shops and enginehouses	109,397	30,242			15
16		(22) Storage warehouses					16
17		(23) Wharves and docks	141	71			17
18		(24) Coal and ore wharves	1,000				18
19		(25) TOFC/COFC terminals	27,174	16,864			19
20		(26) Communication systems	68,402	20,241	24		20
21		(27) Signals and interlockers	280,120	76,727	211		21
22		(29) Power plants	1,060	170	1		22
23		(31) Power-transmission systems	8,409	2,470			23
24		(35) Miscellaneous structures	3,675	1,399			24
25		(37) Roadway machines	153,614	222			25
26		(39) Public improvements—Construction	74,901	14,717	3		26
27		(44) Shop machinery	74,392	17,438			27
28		(45) Power-plant machinery	2,487	1,065			28
29		Leased property capitalized rentals (explain)				1/(18,272)	29
30		Other (specify and explain)					30
31		TOTAL ROAD	4208,216	1350,471	4,839	(18,272)	31
32		(52) Locomotives	1439,258				32
33		(53) Freight-train cars	2155,675				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	17,275				35
36		(56) Floating equipment	113,581				36
37		(57) Work equipment	34,853				37
38		(58) Miscellaneous equipment					38
39		(59) Computer systems and word processing equipment	91,559				39
40		TOTAL EQUIPMENT	3852,201				40
41		(76) Interest during construction	26,590	12,299	115		41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	80,260	4,808			43
44		GRAND TOTAL	8167,267	1367,578	4,954	(18,272)	44

1/ See note on page 35.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

Schedule 410		Schedule 210
Line 620, column (h)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 135 thru 137, column (f)	=	Line 31, column (b)
Lines 117 thru 122, and 129 thru 134, column (f)	=	Line 31, column (c)
		Schedule 414
Line 231, column (f)	=	Line 19, columns (b) thru (d)
Line 230, column (f)	=	Line 19, columns (e) thru (g)
		Schedule 415
Lines 207, 208, 211, 212, column (f)	=	Lines 5, 38, column (f)
Lines 226, 227, column (f)	=	Lines 24, 39, column (f)
Lines 311, 312, 315, 316, column (f)	=	Lines 32, 35, 36, 37, 40, 41, column (f)
		And
		Schedule 414
		Minus line 24, columns (b) thru (d) plus line 24, columns (e) thru (g)
		Schedule 415
Line 213, column (f)	=	Lines 5, 38, columns (c) and (d)
Line 232, column (f)	=	Lines 24, 39, columns (c) and (d)
Line 317, column (f)	=	Lines 32, 35, 36, 37, 40, 41, columns (c) and (d)
Lines 202, 203, 216, column (f) (equal to or greater than, but variance cannot exceed line 216, column (f))		Lines 5, 38, column (b)
Lines 221, 222, 235, column (f) (equal to or greater than, but variance cannot exceed line 235, column (f))		Lines 24, 39, column (b)
Lines 302 thru 307 and 320, column (f) (equal to or greater than, but variance cannot exceed line 320, column (f))		Lines 32, 35, 36, 37, 40, 41, column (b)
		Schedule 417
Line 507, column (f)	=	Line 1, column (j)
Line 508, column (f)	=	Line 2, column (j)
Line 509, column (f)	=	Line 3, column (j)
Line 510, column (f)	=	Line 4, column (j)
Line 511, column (f)	=	Line 5, column (j)
Line 512, column (f)	=	Line 6, column (j)
Line 513, column (f)	=	Line 7, column (j)
Line 514, column (f)	=	Line 8, column (j)
Line 515, column (f)	=	Line 9, column (j)
Line 516, column (f)	=	Line 10, column (j)
Line 517, column (f)	=	Line 11, column (j)

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page 41

1986

UPRR

Line No.	Name of railway operating expense account	FREIGHT					Total expense	Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General			
	(a)	(b)	(c)	(d)	(e)	(f) (h)		
WAY AND STRUCTURES								
ADMINISTRATION								
1	Track	13,224	1,723	2,203	3,712	20,862		1
2	Bridge and Building	1,833	187	493	227	2,740		2
3	Signal	3,161	316	(105)	411	3,783		3
4	Communication	3,281	465	(77)	689	4,358		4
5	Other	15,502	1,382	240	343	17,467		5
	TOTAL ADMINISTRATION	37,001	4,073	2,754	5,382	49,210		
REPAIR AND MAINTENANCE								
6	Roadway - Running	13,911	6,195	6,744	301	27,151		6
7	Roadway - Switching	2,917	402	931	85	4,335		7
8	Tunnels and Subways - Running	2	5	22	4	33		8
9	Tunnels and Subways - Switching	12	0	(32)	1	(19)		9
10	Bridges and Culverts - Running	4,825	1,931	2,417	390	9,563		10
11	Bridges and Culverts - Switching	435	207	93	16	751		11
12	Ties - Running	5,144	2,460	314	1,205	9,123		12
13	Ties - Switching	1,271	433	190	37	1,931		13
14	Rail and other track material - Running	34,357	12,262	5,502	1,430	53,559		14
15	Rail and other track material - Switching	5,796	1,813	2,021	234	9,864		15
16	Ballast - Running	15,906	4,414	224	782	21,326		16
17	Ballast - Switching	2,127	424	28	28	2,607		17
18	Road Property Damaged - Running	2,300	0	(30)	(7)	2,263		18
19	Road Property Damaged - Switching	1,239	0	(86)	28	1,181		19
20	Road Property Damaged - Other	392	0	(17)	(41)	334		20
21	Signals and Interlockers - Running	12,061	4,859	2,356	527	19,803		21
22	Signals and Interlockers - Switching	3,862	1,286	944	159	6,251		22
23	Communications Systems	(2,635)	6,159	3,365	849	7,738		23
24	Power Systems	325	105	132	12	574		24
25	Highway Grade Crossings - Running	1,686	984	1,223	395	4,288		25
26	Highway Grade Crossings - Switching	539	56	63	(23)	635		26
27	Station and Office Buildings	3,143	1,021	3,744	(122)	7,786		27
28	Shop Buildings - Locomotives	1,385	582	582	12	2,561		28
29	Shop Buildings - Freight Cars	485	166	14	8	673		29
30	Shop Buildings - Other Equipment	0	0	16	0	16		30
101	Locomotive Servicing Facilities	222	259	291	74	846		101
102	Miscellaneous Buildings and Structures	1,300	1,187	(7,787)	100	(5,200)		102
103	Coal Terminals	0	0	0	0	0		103
104	Ore Terminals	0	0	0	0	0		104
105	Other Marine Terminals	40	0	0	2	42		105
106	TOFC/COFC Terminals	96	495	1,659	4	2,250		106
107	Motor Vehicle Loading and Distribution Facilities	9	4	65	0	78		107
108	Facilities for Other Specialized Service Operations	1	0	2	0	3		108
109	Roadway Machines	8,786	20,810	2,187	(1,533)	30,250		109
111	Snow Removal	749	42	255	2	1,048		111
112	Fringe Benefits - Running	0	0	0	31,023	31,023		112

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page 42

UPRR

		FREIGHT						
Line No.	Name of railway operating expense account	Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	Line No.	
	(a)	(b)	(c)	(d)	(e)	(f) (h)		
113	Fringe Benefits - Switching	0	0	0	10,778	10,778	113	
114	Fringe Benefits - Other	0	0	0	16,323	16,323	114	
115	Casualties and Insurance - Running	0	0	0	8,476	8,476	115	
116	Casualties and Insurance - Switching	0	0	0	6,009	6,009	116	
117	Casualties and Insurance - Other	0	0	0	1,663	1,663	117	
118	Lease Rentals - Debit -Running	0	0	672	0	672	118	
119	Lease Rentals - Debit -Switching	0	0	440	0	440	119	
120	Lease Rentals - Debit -Other	0	0	7,939	0	7,939	120	
121	Lease Rentals - [Credit] -Running	0	0	(9)	0	(9)	121	
122	Lease Rentals - [Credit] -Switching	0	0	(416)	0	(416)	122	
123	Lease Rentals - [Credit] -Other	0	0	(125)	(58)	(183)	123	
124	Joint Facility Rent - Debit -Running	0	0	5,261	0	5,261	124	
125	Joint Facility Rent - Debit -Switching	0	0	2,242	0	2,242	125	
126	Joint Facility Rent - Debit -Other	0	0	228	0	228	126	
127	Joint Facility Rent - [Credit] -Running	0	0	(13,725)	0	(13,725)	127	
128	Joint Facility Rent - [Credit] -Switching	0	0	(923)	0	(923)	128	
129	Joint Facility Rent - [Credit] -Other	0	0	(948)	0	(948)	129	
130	Other Rents - Debit - Running	0	0	0	0	0	130	
131	Other Rents - Debit - Switching	0	0	0	0	0	131	
132	Other Rents - Debit - Other	0	0	16	0	16	132	
133	Other Rents - [Credit] - Running	0	0	0	0	0	133	
134	Other Rents - [Credit] - Switching	0	0	0	0	0	134	
135	Other Rents - [Credit] - Other	0	0	(60)	0	(60)	135	
136	Depreciation - Running	0	0	0	102,363	102,363	136	
137	Depreciation - Switching	0	0	0	7,470	7,470	137	
138	Depreciation - Other	0	0	0	22,224	22,224	138	
139	Joint Facility Debit - Running	0	0	26,825	0	26,825	139	
140	Joint Facility Debit - Switching	0	0	15,182	0	15,182	140	
141	Joint Facility Debit - Other	0	0	545	0	545	141	
142	Joint Facility [Credit] - Running	0	0	(18,516)	0	(18,516)	142	
143	Joint Facility [Credit] - Switching	0	0	(4,398)	0	(4,398)	143	
144	Joint Facility [Credit] - Other	0	0	(214)	0	(214)	144	
145	Dismantling Retired Road Property - Running	36	13	38	(217)	(130)	145	
146	Dismantling Retired Road Property - Switching	10	2	(6)	(8)	(2)	146	
147	Dismantling Retired Road Property - Other	17	3	(21)	(13)	(14)	147	
148	Other -Running	(366)	603	33	218	488	148	
149	Other -Switching	667	23	4	8	702	149	
150	Other -Other	1,287	71	630	1,483	3,471	150	
	TOTAL REPAIR AND MAINTENANCE	124,339	69,276	48,126	212,709	454,450		
151	TOTAL WAY AND STRUCTURES	161,340	73,349	50,880	218,091	503,660	151	
EQUIPMENT								
LOCOMOTIVES								
201	Administration	11,362	459	1,069	1,584	14,474	201	
202	Repair and Maintenance	60,709	69,834	5,466	621	136,630	202	
203	Machinery Repair	2,092	191	2	0	2,285	203	

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page 43

1986

UPRR

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
(a)		(b)	(c)	(d)	(e)	(f) (h)	
204	Equipment Damaged	0	0	0	(20)	(20)	204
205	Fringe Benefits	0	0	0	13,047	13,047	205
206	Other Casualties and Insurance	0	0	0	7,969	7,969	206
207	Lease Rentals - Debit	0	0	11,513	0	11,513	207
208	Lease Rentals - [Credit]	0	0	(3,465)	0	(3,465)	208
209	Joint Facility Rent - Debit	0	0	1,000	0	1,000	209
210	Joint Facility Rent - [Credit]	0	0	(2,617)	0	(2,617)	210
211	Other Rents - Debit	0	0	1,532	0	1,532	211
212	Other Rents - [Credit]	0	0	(7,801)	0	(7,801)	212
213	Depreciation	0	0	0	70,751	70,751	213
214	Joint Facility - Debit	0	0	2,618	0	2,618	214
215	Joint Facility - [Credit]	0	0	(2,705)	0	(2,705)	215
216	Repairs Billed to Others - [Credit]	0	0	(470)	0	(470)	216
217	Dismantling Retired Property	160	0	0	(4)	156	217
218	Other	(2,476)	367	217	988	(904)	218
219	TOTAL LOCOMOTIVES	71,847	70,851	6,439	94,936	244,073	219
FREIGHT CARS							
220	Administration	8,596	306	759	942	10,603	220
221	Repair and Maintenance	48,953	45,865	56,591	5,772	157,181	221
222	Machinery Repair	1,295	612	32	0	1,939	222
223	Equipment Damaged	83	0	0	4,908	4,991	223
224	Fringe Benefits	0	0	0	11,804	11,804	224
225	Other Casualties and Insurance	0	0	0	5,562	5,562	225
226	Lease Rentals - Debit	0	0	5,933	0	5,933	226
227	Lease Rentals - [Credit]	0	0	(8,632)	0	(8,632)	227
228	Joint Facility Rent - Debit	0	0	69	0	69	228
229	Joint Facility Rent - [Credit]	0	0	(8)	0	(8)	229
230	Other Rents - Debit	0	0	377,976	0	377,976	230
231	Other Rents - [Credit]	0	0	(145,272)	0	(145,272)	231
232	Depreciation	0	0	0	76,450	76,450	232
233	Joint Facility - Debit	0	0	5,145	0	5,145	233
234	Joint Facility - [Credit]	0	0	(6,338)	0	(6,338)	234
235	Repairs Billed to Others - [Credit]	0	0	(60,447)	0	(60,447)	235
236	Dismantling Retired Property	37	0	1	(1)	37	236
237	Other	2,856	(107)	108	16	2,873	237
238	TOTAL FREIGHT CARS	61,820	46,676	225,917	105,453	439,866	238
OTHER EQUIPMENT							
301	Administration	1,106	42	113	150	1,411	301
302	Trucks, Trailers, and Containers - Revenue Service	81	2,033	8,556	818	11,488	302
303	Floating Equipment - Revenue Service	0	0	0	0	0	303
304	Passenger and Other Revenue Equipment	23	0	0	0	23	304
305	Computers and Data Processing Systems	0	1	5,048	750	5,799	305
306	Machinery	147	1,181	56	1	1,385	306

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page 44

UPRR

19

		FREIGHT					
Line No.	Name of railway operating expense account	Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	Line No.
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
307	Work and Other Non-Revenue Equipment	4,319	3,337	10,075	(1,596)	16,135	307
308	Equipment Damaged	1	0	0	153	154	308
309	Fringe Benefits	0	0	0	30,194	30,194	309
310	Other Casualties and Insurance	0	0	0	2,958	2,958	310
311	Lease Rentals - Debit	0	0	18,087	0	18,087	311
312	Lease Rentals - [Credit]	0	0	(3)	0	(3)	312
313	Joint Facility Rent - Debit	0	0	183	0	183	313
314	Joint Facility Rent - [Credit]	0	0	(829)	0	(829)	314
315	Other Rents - Debit	0	0	36,519	0	36,519	315
316	Other Rents - [Credit]	0	0	(3,286)	0	(3,286)	316
317	Depreciation	0	0	0	22,751	22,751	317
318	Joint Facility - Debit	0	0	(34)	0	(34)	318
319	Joint Facility - [Credit]	0	0	(19)	0	(19)	319
320	Repairs Billed to Others - [Credit]	0	0	(5,731)	0	(5,731)	320
321	Dismantling Retired Property	54	0	14	(83)	(7)	321
322	Other	100	263	26	(35)	354	322
323	TOTAL OTHER EQUIPMENT	5,831	6,865	60,775	56,061	137,532	323
324	TOTAL EQUIPMENT	139,490	124,392	301,131	256,450	821,471	324
TRANSPORTATION:							
TRAIN OPERATIONS							
401	Administration	36,129	1,623	1,622	3,125	42,499	401
402	Engine Crews	126,262	468	(1,399)	1,448	126,779	402
403	Train Crews	248,776	328	(1,561)	2,999	250,542	403
404	Dispatching Trains	15,043	72	56	56	15,227	404
405	Operating Signals and Interlockers	3,599	600	1,260	78	5,625	405
406	Operating Drawbridges	832	3	10	(24)	811	406
407	Highway Crossing Protection	143	0	676	0	819	407
408	Train Inspection and Lubrication	9,103	(47)	(160)	15	8,911	408
409	Locomotive Fuel	917	216,079	(45)	(13)	216,938	409
410	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	410
411	Servicing Locomotives	24,416	5,536	1,705	(6)	31,651	411
412	Freight Lost or Damaged - Solely Related	0	5	0	6,918	6,923	412
413	Clearing Wrecks	1,385	253	11,463	(72)	12,949	413
414	Fringe Benefits	0	0	0	164,004	164,004	414
415	Other Casualties and Insurance	0	0	(292)	30,559	30,267	415
416	Joint Facility - Debit	0	0	4,648	0	4,648	416
417	Joint Facility - [Credit]	0	0	(3,497)	0	(3,497)	417
418	Other	10,440	314	11,215	9,490	31,459	418
419	TOTAL TRAIN OPERATIONS	476,965	225,314	25,709	210,567	946,555	419
YARD OPERATIONS							
420	Administration	6,554	353	451	579	7,937	420
421	Switch Crews	87,690	55	1,259	(223)	88,781	421
422	Controlling Operations	4,975	57	14	19	5,065	422

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page 45

UPRR

1986

		FREIGHT					
Line No.	Name of railway operating expense account	Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	Line No.
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
423	Yard and Terminal Clerical	26,621	161	1,148	68	27,998	423
424	Operating Switches, Signals, Retarders and Humps	1,982	523	898	334	3,737	424
425	Locomotive Fuel	132	12,673	0	0	12,805	425
426	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	426
427	Servicing Locomotives	908	3,631	15	2	4,548	427
428	Freight Lost or Damaged - Solely Related	0	0	0	836	836	428
429	Clearing Wrecks	971	1	1,900	(19)	2,853	429
430	Fringe Benefits	0	0	0	24,869	24,869	430
431	Other Casualties and Insurance	0	0	0	18,516	18,516	431
432	Joint Facility - Debit	0	0	35,741	0	35,741	432
433	Joint Facility - [Credit]	0	0	(16,659)	0	(16,659)	433
434	Other	1,649	0	2,321	6	3,976	434
435	TOTAL YARD OPERATIONS	131,474	17,454	27,888	44,987	221,803	435
TRAIN AND YARD OPERATIONS COMMON							
501	Cleaning Car Interiors	4,992	243	1,697	(1)	6,931	501
502	Adjusting and Transferring Loads	491	0	1,511	(62)	1,940	502
503	Car Loading Devices and Grain Doors	57	622	5,535	0	6,234	503
504	Freight Lost or Damaged - all other	0	0	0	11,661	11,661	504
505	Fringe Benefits	0	0	0	133	133	505
506	TOTAL TRAIN AND YARD OPERATIONS COMMON	5,540	865	8,763	11,731	26,899	506
SPECIALIZED SERVICE OPERATIONS							
507	Administration	223	11	6	21	261	507
508	Pickup and Delivery and Marine Line Haul	0	0	2,934	16	2,950	508
509	Loading and Unloading Local Marine	1,037	152	31,500	17	32,706	509
510	Protective Services	0	18	1,534	(5)	1,547	510
511	Freight Lost or Damaged - Solely Related	0	0	0	774	774	511
512	Fringe Benefits	0	0	0	35	35	512
513	Other Casualties and Insurance	0	0	0	401	401	513
514	Joint Facility - Debit	0	0	331	0	331	514
515	Joint Facility - [Credit]	0	0	(42)	0	(42)	515
516	Other	778	(68)	588	6	1,296	516
517	TOTAL SPECIALIZED SERVICE OPERATIONS	2,038	113	36,843	1,265	40,259	517
ADMINISTRATIVE SUPPORT OPERATIONS							
518	Administration	1,241	352	1,119	2,354	5,066	518
519	Employees Performing Clerical and Accounting Functions	58,746	2,517	7,254	985	69,422	519
520	Communication Systems Operation	1,683	118	17,455	1,698	20,954	520
521	Loss and Damage Claims Processing	0	0	21	0	21	521
522	Fringe Benefits	0	0	0	14,496	14,496	522
523	Other Casualties and Insurance	0	0	0	7,313	7,313	523
524	Joint Facility - Debit	0	0	5,783	0	5,783	524
525	Joint Facility - [Credit]	0	0	(524)	0	(524)	525
526	Other	5,669	0	2,615	2,750	11,034	526

RC-139400

UNION PACIFIC

1986

2 OF 3

418. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Page

UPRR

196

Line No.	Name of railway operating expense account	FREIGHT					Total expense	Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General			
(a)		(b)	(c)	(d)	(e)	(f)	(h)	
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	67,339	2,987	33,723	29,516	133,565		527
528	TOTAL TRANSPORTATION	683,356	246,733	132,126	386,866	1,368,281		528
GENERAL AND ADMINISTRATIVE								
601	Officers - General Administration	38,989	1,271	14,556	18,519	65,335		601
602	Accounting, Auditing, and Finance	39,999	287	(20)	8,212	48,478		602
603	Management Services and Data Processing	29,859	1,833	2,337	(8,047)	25,182		603
604	Marketing	4,776	2	352	1,526	6,656		604
605	Sales	27,886	229	4	6,651	34,770		605
606	Industrial Development	0	0	0	0	0		606
607	Personnel and Labor Relations	8,985	438	5	4,211	13,459		607
608	Legal and Secretarial	12,171	146	12,198	14,257	38,772		608
609	Public Relations and Advertising	1,181	38	811	2,647	4,389		609
610	Research and Development	56	1	6	185	178		610
611	Fringe Benefits	0	0	0	53,832	53,832		611
612	Casualties and Insurance	0	0	0	(2,047)	(2,047)		612
613	Writedown of Uncollectible Accounts	0	0	0	13,892	13,892		613
614	Property Taxes	0	0	0	43,207	43,207		614
615	Other Taxes Except on Corporate Income or Payrolls	0	0	0	18,766	18,766		615
616	Joint Facility - Debit	0	0	6,188	0	6,188		616
617	Joint Facility - [Credit]	0	0	(337)	0	(337)		617
618	Other	15,213	959	620	5,783	22,575		618
619	TOTAL GENERAL AND ADMINISTRATIVE	178,865	5,196	36,640	179,914	391,815		619
620	TOTAL CARRIER OPERATING EXPENSES	1,154,259	449,670	520,777	960,521	3,085,227		620

***** Note: Column G, Passenger, is not applicable *****

49

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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	3,809			2
3		4	Other right-of-way expenditures	105			3
4		5	Tunnels and subways	287			4
5		6	Bridges, trestles and culverts	3,984			5
6		7	Elevated structures				6
7		8	Ties	23,594			7
8		9	Rail and other track material	59,500			8
9		11	Ballast	13,024			9
10		13	Fences, snowsheds and signs	160			10
11		16	Station and office buildings	4,450			11
12		17	Roadway buildings	651			12
13		18	Water stations	38			13
14		19	Fuel stations	1,217			14
15		20	Shops and enginehouses	3,151			15
16		22	Storage warehouses	18			16
17		23	Wharves and docks	9			17
18		24	Coal and ore wharves	16			18
19		25	TOFC, COFC terminals	1,904			19
20		26	Communications systems	2,231			20
21		27	Signals and interlockers	7,245			21
22		29	Power plants	36			22
23		31	Power transmission systems	258			23
24		35	Miscellaneous structures	130			24
25		37	Roadway machines	5,296			25
26		39	Public improvements, construction	755			26
27		45	Power plant machines	129			27
28		76	Interest during construction	N/A			28
29		80	Other elements of investment	N/A			29
30		—	Other lease/rentals		8,399		30
31	*	—	TOTAL	132,057	8,399		31

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 (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of equipment (2)	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		7	9		106	86	1
2		Box-Plain 50 Foot and Longer		4,328	12,176	3,794	6,684	22,955	2
3		Box-Equipped		7,914	18,656	1	8,439	21,590	3
4		Gondola-Plain		2,503	5,063	517	2,844	7,087	4
5		Gondola-Equipped		242	898	7	802	1,851	5
6		Hopper-Covered		7,802	20,254	49,705	5,269	21,121	6
7		Hopper-Open Top-General Service		8,109	8,627	(41)	5,246	9,447	7
8		Hopper-Open Top-Special Service		29	314	16	284	1,022	8
9		Refrigerator-Mechanical			122	9,854	4,024	6,710	9
10		Refrigerator-Non-Mechanical		2,965	8,120	710	1,937	3,750	10
11		Flat TOFC/COFC		328	935	28,269	753	2,322	11
12		Flat Multi-Level		173	4,990	21,785	2,307	2,040	12
13		Flat-General Service		617	795	135	238	667	13
14		Flat-Other		1,046	3,139	3,720	1,252	5,350	14
15		Tank-Under 22,000 Gallons			3	44,591	4	14	15
16		Tank-22,000 Gallons and Over				46,230		3	16
17		All Other Freight Cars		7	166	684	257	1,024	17
18		Auto Racks			24,935			20,514	18
19		TOTAL FREIGHT TRAIN CARS		36,070	109,202	209,977	40,446	127,553	19
OTHER FREIGHT-CARRYING EQUIPMENT									
20		Refrigerated Trailers			3			10	20
21		Other Trailers			1,938			36,116	21
22		Refrigerated Containers						70	22
23		Other Containers						323	23
24	*	TOTAL TRAILERS AND CONTAINERS			1,941			36,519	24
25		GRAND TOTAL (LINES 19 AND 24)		36,070	111,143	209,977	40,446	164,072	25

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	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					
		Diesel Locomotive-Yard	9,600	2,466			1
2		Diesel Locomotive-Road	127,030	63,013	5,272		2
3		Other Locomotive-Yard	0				3
4		Other Locomotive-Road	0				4
5	*	TOTAL	136,630	65,479	5,272	0	5
6		FREIGHT TRAIN CARS					
		Box-Plain 40 Foot	299	127			6
7		Box-Plain 50 Foot and Longer	6,105	5,129			7
8		Box-Equipped	15,609	9,152	804		8
9		Gondola-Plain	5,358	5,704			9
10		Gondola-Equipped	877	1,206			10
11		Hopper-Covered	27,890	16,813			11
12		Hopper-Open Top-General Service	3,914	11,022	61		12
13		Hopper-Open Top-Special Service	3,908	1,298			13
14		Refrigerator-Mechanical	2,181	3,762			14
15		Refrigerator-Nonmechanical	3,009	4,601			15
16		Flat TOFC/COFC	4,697	378			16
17		Flat Multi-level	3,738	90	74		17
18		Flat-General Service	2,614	832	26		18
19		Flat-Other	3,086	1,713			19
20		All Other Freight Cars	9,126	439			20
21		Cabooses	1,664	1,248			21
22		Auto Racks	2,169	9,368			22
23		Miscellaneous Accessories	490	28			23
24	*	TOTAL FREIGHT TRAIN CARS	96,734	72,910	965	0	24
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					
25		Refrigerated Trailers	92				25
26		Other Trailers	11,252	2,017	30		26
27		Refrigerated Containers	0				27
28		Other Containers	108				28
29		Bogies	0				29
30		Chassis	36				30
31		Other Highway Equipment (Freight)	0				31
32	*	TOTAL HIGHWAY EQUIPMENT	11,488	2,017	30	0	32
		FLOATING EQUIPMENT-REVENUE SERVICE					
33		Marine Line-Haul	0				33
34		Local Marine	0				34
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	35
		OTHER EQUIPMENT					
36	*	Passenger and Other Revenue Equipment (Freight Portion)	0				36
37	*	Computer systems and word processing equip.	5,799	11,974	10		37
38	*	Machinery-Locomotives ¹	1,815	-			38
39	*	Machinery-Freight Cars ²	1,939	2,575	-		39
40	*	Machinery-Other Equipment ³	1,408	1,038			40
41	*	Work and Other Non-revenue Equipment	16,135	7,682			41
42		TOTAL OTHER EQUIPMENT	27,096	23,269	10	0	42
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	271,948	63,675	6,277	0	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.
			Owred (g)	Capitalized lease (h)	Owred (i)	Capitalized lease (j)	
1			58,017		7,309	173	1
2		1,779	1,303,684	76,691	403,974	55,112	2
3							3
4							4
5		1,779	1,361,701	76,691	411,283	55,285	5
6			1,036		(762)		6
7		2,115	139,381	200	70,008	549	7
8		1,450	270,266	8,304	74,179	5,188	8
9		198	221,290		55,706		9
10		19	47,026		9,227	5	10
11		625	536,652		145,015		11
12		589	303,378	2,759	77,115	1,819	12
13			47,193		9,039		13
14		(8,629)	106,986		66,230		14
15			131,850		55,950		15
16			12,331		7,623		16
17			2,864		1,049	141	17
18			28,668		8,831	49	18
19		221	66,377	180	29,398	15	19
20		622	14,261		7,572		20
21		12	38,799		16,192		21
22		72	185,210	643	98,916	487	22
23			990		1,860		23
24		(2,699)	2,154,558	12,086	733,148	8,253	24
25							25
26		18,087	17,999	264	10,828	233	26
27							27
28							28
29							29
30							30
31							31
32		18,087	17,999	264	10,828	233	32
33							33
34					(190)		34
35		0	0	0	(190)	0	35
36							36
37			93,280	35	41,101	35	37
38							38
39			90,711	270	24,172	193	39
40							40
41		(1,348)	141,930		47,977	33	41
42		(1,348)	325,921	305	113,250	261	42
43		15,819	3,860,179	89,346	1,268,319	64,032	43

¹The 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.

²The depreciation to be reported on lines 38, 39, and 40 in column (c) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335.

416. SUPPORTING SCHEDULE—ROAD
(Dollars in Thousands)

Line No.	(a) Density category (Class)	(b) Account No.	Owned and used		(e) Depr. rate %	Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(c) Base	(d) Accum. depr.		(f) Base	(g) Accum. depr.	(h) Depr. rate %	(i) Base	(j) Current year Amort.	(k) Accum. Amort.	(l) Base	(m) Accum. depr. & Amort.	
1	I	3	175,687	60328								175,687	60328	1
2		8	181,611	55806								181,611	55806	2
3		9	931,853	354245								931,853	354245	3
4		11	152,982	48301								152,982	48301	4
5	SUB-TOTAL		1442,133	518680								1442,133	518680	5
6	II	3	150,081	51555								150,081	51555	6
7		8	376,594	115717								376,594	115717	7
8		9	796,379	281387								796,379	281387	8
9		11	202,058	63737								202,058	63737	9
10	SUB-TOTAL		1525,112	512396								1525,112	512396	10
11	III	3	5,083	N/A	N/A		N/A	N/A		N/A	N/A	5,083	N/A	11
12		8	12,488	N/A	N/A		N/A	N/A		N/A	N/A	12,488	N/A	12
13		9	26,957	N/A	N/A		N/A	N/A		N/A	N/A	26,957	N/A	13
14		11	4,517	N/A	N/A		N/A	N/A		N/A	N/A	4,517	N/A	14
15	SUB-TOTAL		49,045	N/A	N/A		N/A	N/A		N/A	N/A	49,045	N/A	15
16	IV	3	60,337	20719								60,337	20719	16
17		8	234,228	71973								234,228	71973	17
18		9	320,032	113083								320,032	113083	18
19		11	107,264	33866								107,264	33866	19
20	SUB-TOTAL		721,861	239641								721,861	239641	20
21	V	3	6,165	2117								6,165	2117	21
22		8	18,198	5592								18,198	5592	22
23		9	32,704	11556								32,704	11556	23
24		11	7,364	2325								7,364	2325	24
25	SUB-TOTAL		64,431	21590								64,431	21590	25
26	GRAND TOTAL		3802,582	1292307	N/A			N/A				3802,582	1292307	26

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

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

416A. SUPPORTING SCHEDULE--ROAD
(Dollars in Thousands)

Line No.	Property leased from others					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3	None			1
2		8				2
3		9				3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL					26

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

1. Report *freight* expenses only.
2. Report in lines 1, 2, 3, 4, and 10 the total of those natural expenses (salaries and wages, material, tools, supplies, fuels and lubricants, purchased services, and general) incurred in the operation of each type of specialized service facility. This schedule *does not* include switching services performed by train and yard crews in connection with or within specialized service facilities.
3. When it is necessary to apportion expenses, such as administrative expenses to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See schedule 755, note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (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	261								261	1
2	*	Pick up and delivery, marine line haul	2,950						N/A		2,950	2
3	*	Loading and unloading and local marine	16,601					15,544	N/A	561	32,706	3
4	*	Protective services, total debit and credits							1,547		1,547	4
5	*	Freight lost or damaged—solely related	635						139		774	5
6	*	Fringe benefits	20	15							35	6
7	*	Casualty and insurance	401								401	7
8	*	Joint facility — Debit	331								331	8
9	*	Joint facility — Credit	()	(42)	()	()	()	()	()	()	(42)	9
10	*	Other	720							578	1,298	10
11	*	TOTAL	21,919	(27)				15,544	1,686	1,139	40,261	11

Schedule 418

Instruction:

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

Column

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

418. SUPPORTING SCHEDULE—CAPITAL LEASES
(Dollars in thousands)[illegible]

NOTES AND REMARKS

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450. ANALYSIS OF TAXES
(Dollars in Thousands)

A. Railway Taxes.

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	65 735	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	72 913	2
3		Excess Profits		3
4	*	Total - Income Taxes	72 913	4
5		Railroad Retirement	223 769	5
6		Hospital Insurance	19 400	6
7		Supplemental Annuities	19 864	7
8		Unemployment Insurance	21 449	8
9		All Other United States Taxes	149	9
10		Total - U.S. Government Taxes	357 544	10
11		Total - Railway Taxes	423 279	11
12			27,251	12

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.	2,100,362	139,453		2,239,815	1
2	Accelerated amortization of facilities, Sec. 168 I.R.C.					2
3	Accelerated amortization of rolling stock, Sec. 184 I.R.C.					3
4	Amortization of rights of way, Sec. 185 I.R.C.	20,318	2,899		23,217	4
5	Other (Specify)					5
6	Various Reserves	(37,186)	13,501		(23,685)	6
7	Capitalization Differences	13,079	739		13,818	7
8	Special Charge		(227,148)		(227,148)	8
9	Miscellaneous	(1,472)	(5,800)		(7,272)	9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*	(149,589)	(28,461)		(178,050)	18
19	TOTALS	1,945,512	(104,817)		1,840,695	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 _____ \$ 27,251
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 _____ \$ _____

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	555	Special Charge For Restructuring	659,734		1
2		Program (See Note on page 12)			2
3					3
4					4
5	603	Appropriation Released:			5
6		- Capital Expenditure Fund		6,071	6
7		- First Mortgage Bond		772	7
8		- General Mortgage Bond		688	8
9		- Income Debentures (CE&I)		123	9
10		Total 603		7,654	10
11					11
12					12
13					13
14	620	Appropriation Established:			14
15		- First Mortgage Bond	772		15
16		- General Mortgage Bond	688		16
17		- Income Debentures (CE&I)	123		17
18		Total 620	1,583		18
19					19
20					20
21	519	Profit from Sale of Property		3,805	21
22		Receipt from Fibre Optics		10,672	22
23		Amtrak Incentive		2,164	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 Company	Rail Box Company equipment obligations for the purchase of 560 boxcars and the lease of 440 boxcars. Obligated for payment of principle amount of conditional sale indebtedness in equal annual installments to 1991 in amounts of \$5,340 and semiannual interest payments thereon and obligated for lease rentals payable semi-annually to 1991 in amount of \$6,010.	11,350	Sole	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	Term. R.R. Assn. of St. Louis				15
16	B&O-ICG-SBD-CRC	Sink Fund & Int. on RFD & Mtge	7,787	Joint	16
17	MKT-SLSW-MP-SOU	Bonds Ser. G due 7-1-2019 (FD			17
18	CCC&SL-N&W	14553)			18
19					19
20	Belt Ry. of Chicago				20
21	ATSF-SBD-N&W-C&O	Prin. Int. & Sink Fund on 1st	17,870	Joint	21
22	GTW-CRC-MP-ICG	4-5/8% Sink Fund Bonds, Ser. A			22
23		Due 8-15-87 (FD 22140)			23
24					24
25	N.O. Un. Pass. Term				25
26	SBD-SP-ICG-AGS	Revenue Bonds due 1-1-98	1,314	Joint	26
27	L&A -N.O. Term	(FD 15920)			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

Notes to Schedule 510 (dollar amounts in thousands):

- 1/ 3,179 miles of road property as a security for UP Refunding Mortgage, Series C.
- 2/ UP Refunding Mortgage bonds are subject to an annual sinking fund provision of \$430 and UP has the option to redeem outstanding amount in whole or part at any time.
- 3/ \$900 sinking fund payments are due in 1988 and 1993, and \$3,700 payment in 2006. UP has annual option to call the bonds.
- 4/ Interest payments are due June 1 and December 1 of each year, with interest rate redetermined (as defined) annually on December 1.
- 5/ Interest payments are due June 1 and December 1 of each year. Floating rate (as defined) is adjusted each rate period.
- 6/ Annual sinking fund requirement of \$1,500 on September 1 through 1989.
- 7/ Annual sinking fund requirement of \$5,000 on March through 1990.
- 8/ 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/ Interest expense (listed below by ETA) was recorded by MP in connection with locomotives transferred by use by MP, but which remained as security for UP and WP Equipment Trust Agreements.

<u>ETA</u>	<u>Interest Incurred</u>	<u>Paid</u>
UP No. 2 of 1972	\$ 5	\$ 6
UP No. 3 of 1972	61	73
UP No. 2 of 1973	27	31
WP 5-1-79	311	320
WP 10-1-79	210	218

- 10/ Interest expense of \$154 was recorded by UP in connection with locomotives, transferred for use by UP, but which remained as security for the MP Capital Lease.

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.

1

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.

	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	13,831	295,014	13,376		13,400
(10) Directly related to equipment obligations Item (4) above	141,942	839,051	108,083		109,875
(11) Account 769 affiliated companies obligations		64,498			
(12) Other not related to Item (1), (2) and (4)*	28	115,220	5,940		5,850
(13) TOTAL	155,801	1,313,783	127,399		129,125

*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 and 767					1
2	1(A) Mortgage Bonds with					2
3	fixed interest:					3
4	UP Refunding Mtge.					4
5	Series C1/	Chase Man. Bk - NY	81,602	2/	43,279	5
6	MP First Mtge Ser B	Boatman's Nat'l Bk	132,404		57,009	6
7	MP First Mtge Ser C	Boatmen's Nat'l Bk	135,187		93,139	7
8	MP First Mtge Ser TP	Fidelity Bk.	24,989		18,961	8
9	MP Bldg. Mtge.	St. Farm Lf. Ins.-Houston	4,400	20	4,304	9
10	WP First Mtge					10
11	Series B	Mfg. Hanover Trust-NY	20,000	13,811		11
12	Total 1(A)		398,582	13,831	216,692	12
13	1(B) Mortgage Bonds with					13
14	Contingent Interest:					14
15	MP Gen Mtge Series A	Mfg. Hanover Trust-NY	69,306		39,539	15
16	MP Gen Mtge Series B	Mfg. Hanover Trust-NY	66,919		38,783	16
17	Total 1(B)		136,225		78,322	17
18						18
19	Total Class 1		534,807	13,831	295,014	19
20	3(A) Unsecured Bonds with					20
21	Fixed Interest:					21
22	MP Inc. Debent.-CE&I	Cont. Ill Bk.	12,334		1,704	22
23	Total 3(A)		12,334		1,704	23
24	3(B) Unsecured Bonds with					24
25	Contingent Interest:					25
26	UP Ind. Rev. Bonds	First Interstate Bk.-OR	5,500	3/	5,500	26
27	UP Ind. Rev. Bonds	Citibank-NY	8,000		8,000	27
28	MP Inc. Debent.	Chemical Bank	100,016		100,016	28
29	Total 3(B)		113,516		113,516	29
30						30
31	Total Class 3		125,850		115,220	31
32						32
33	5 Promissory Note	C. T. Cook	280	28		33
34						34
35	TOTAL ACCOUNT 765 and 767		660,937	13,859	410,234	35
36	4(A) UP Serial Equipment Trust Certificates					36
37	Trust 1	Chase Man. Bk. NA NY	9,900	0	0	37
38	" 2	Mor. Guar.Tr.Co.-NY	9,900	0	0	38
39	" 3	Citibank NA NY	12,000	0	0	39
40	" 1	Citibank NA NY	14,400	960	0	40
41	" 2	Mor. Guar. Tr. Co. NY	14,400	960	0	41
42	" 3	Chase Man. Bk. NA NY	14,400	960	0	42
43	" 4	Citibank NA NY	14,400	960	0	43
44	" 1	Chemical Bk. NY	13,800	920	920	44
45	" 2	Mor. Guar. Tr. Co. NY	14,400	960	960	45
46	" 3	Chase Man. Bk. NA NY	8,700	580	580	46
47	" 1	Citibank NA NY	15,000	1,000	2,000	47
48	" 2	Chemical Bk. NY	15,000	1,000	2,000	48
49	" 3	Mor. Guar. Tr. Co. NY	15,000	5/ 1,500	3,000	49
50	" 4	Citibank NA NY	15,000	1,000	2,000	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						1
2						2
3						3
4						4
5	03-01-46	03-01-91	2 1/2	1,082	1,082	5
6	01-01-55	01-01-90	4 1/4			6
7	01-01-55	01-01-05	4 1/4	6,375	6,375	7
8	02-01-88	06-01-00	5	948	948	8
9	12-01-86	04-01-11	11 1/2	-0-	-0-	9
10						10
11	07-15-77	06-15-02	9 1/2	1,260	1,252	11
12				9,665	9,657	12
13						13
14						14
15	01-01-55	01-01-20	4 3/4	1,862	1,878	15
16	01-01-55	01-01-30	4 3/4	1,849	1,865	16
17				3,711	3,743	17
18						18
19				13,376	13,400	19
20						20
21						21
22	01-01-54	01-01-54	5	85	85	22
23				85	85	23
24						24
25						25
26	12-01-83	12-01-06	4/ Var.	353	323	26
27	12-18-85	12-01-15	Var.	499	438	27
28	01-01-55	01-01-45	5	5,001	5,001	28
29				5,853	5,762	29
30						30
31				5,938	5,847	31
32						32
33	05-05-77	05-01-87	8	2	3	33
34						34
35				19,316	19,250	35
36						36
37	01-01-71	01-01-86	6 1/2	0	21	37
38	02-01-71	02-01-86	7	4	23	38
39	03-01-71	03-01-86	7 1/8	10	29	39
40	03-01-72	03-01-87	7	75	101	40
41	05-01-72	05-01-87	7 1/4	8/ 92	110	41
42	09-01-72	09-01-87	7	8/ 112	207	42
43	11-01-72	11-01-87	7	123	134	43
44	01-01-73	01-01-88	7	129	161	44
45	03-01-73	03-01-88	7 1/4	8/ 151	205	45
46	05-01-73	05-01-88	7 1/2	101	109	46
47	01-01-74	01-01-89	7 3/4	232	271	47
48	02-01-74	02-01-89	8 1/4	254	289	48
49	04-24-75	09-01-89	8 1/2	472	510	49
50	04-01-74	04-01-89	8 1/4	268	289	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 6	Mor. Guar. Tr. Co.	15 000	1 000	2 000	1
2	" 1	Chase Man. Bk. NA NY	15 000	1 000	2 000	2
3	" 2	Chemical Bk. NY	15 000	1 000	3 000	3
4	" 3	Citibank NA NY	60 000	6/ 5 000	15 000	4
5	" 4	Mor. Guar. Tr. Co. NY	15 000	1 000	3 000	5
6	" 1	Chase Man. Bk. NA NY	19 500	1 300	5 200	6
7	" 2	Chemical Bk. NY	19 500	1 300	5 200	7
8	" 3	Citibank NA NY	14 400	960	3 840	8
9	" 4	Mor. Guar. Tr. Co. NY	13 275	885	3 540	9
10	" 5	Chase Man. Bk. NA NY	19 500	1 300	5 200	10
11	" 1	Chemical Bk. NY	16 500	1 100	4 400	11
12	" 2	Mor. Guar. Tr. Co. NY	60 000	4 000	20 000	12
13	" 3	Citibank NA NY	16 500	1 100	5 500	13
14	" 1	Mor. Guar. Tr. Co. NY	24 000	1 600	8 000	14
15	" 2	Chase Man. Bk. NA NY	24 000	1 600	8 000	15
16	" 3	Chemical Bk. NY	19 500	1 300	7 800	16
17	" 4	Citibank NA NY	19 500	1 300	7 800	17
18	" 5	Mor. Guar. Tr. Co. NY	12 000	800	4 800	18
19	" 1	Citibank NA NY	15 400	1 400	7 000	19
20	" 3	Citibank NA NY	15 400	1 400	7 000	20
21	" 4	Mor. Guar. Tr. Co. NY	20 300	1 450	10 150	21
22	" 5	Chase Man. Bk. NA NY	23 800	1 700	11 900	22
23	" 1	Chemical Bk. NY	23 800	1 700	11 900	23
24	" 2	Citibank NA NY	72 000	6 000	36 000	24
25	" 3	Mor. Guar. Tr. Co. NY	24 000	1 600	12 800	25
26	" 1	Chase Man. Bk. NA NY	25 500	1 700	13 600	26
27	" 2	Chemical Bk. NY	25 500	1 700	13 600	27
28	" 1	Citibank NA NY	35 055	2 337	22 718	28
29		Treas. Bonds (Reacq)		(482)		29
30	UPRR Sinking Fund					30
31	Equipment Trust Certificate:					31
32	Series C	Chemical Bank NY	28 000	11/ 0	0	32
33						33
34	Total UP Equipment Trust Certificates:		893 230	58 850	282 408	34
35						35
36	MPRR Serial Equip.					36
37	4(A) MP	Trust Certificates:				37
38	Trust BB - TP	Chemical Bank	11 400	0	0	38
39	CC - TP	Chemical Bank	7 800	520	0	39
40	DD - TP	Chemical Bank	8 805	587	587	40
41	AA - C&EI	Chemical Bank	7 500	500	1 000	41
42	BB - C&EI	Chemical Bank	7 350	490	1 960	42
43	GG - MP	Chemical Bank	6 000	0	0	43
44	HH - MP	Chemical Bank	11 850	0	0	44
45	II - MP	Chemical Bank	12 600	840	0	45
46	JJ - MP	Chemical Bank	10 650	710	0	46
47	KK - MP	Chemical Bank	9 750	650	0	47
48	LL - MP	Chemical Bank	10 875	725	1 450	48
49	MM - MP	Chemical Bank	14 850	990	1 980	49
50	NN - MP	Chemical Bank	8 250	550	1 100	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	5-22-75	7-01-89	8½	297	340	1
2	3-20-75	11-01-89	8	307	320	2
3	7-29-75	2-01-90	8½	347	383	3
4	9-16-75	3-01-90	9	1 679	1 980	4
5	10-21-75	4-01-90	8 3/4	372	394	5
6	2-17-76	1-01-91	7 7/8	520	563	6
7	4-15-76	4-01-91	8 1/8	555	581	7
8	5-20-76	5-01-91	8	410	422	8
9	8-19-76	7-01-91	8	389	425	9
10	11-16-76	9-01-91	7½	553	585	10
11	4-07-77	12-01-91	7 3/4	468	512	11
12	1-20-77	1-01-92	7/ Var.	1 824	1 972	12
13	5-26-77	3-01-92	7½	509	536	13
14	10-20-77	9-01-92	7½	797	840	14
15	11-22-77	10-01-92	7 7/8	851	882	15
16	3-07-78	2-01-93	8½	758	804	16
17	3-01-78	3-01-93	8½	769	804	17
18	7-20-78	6-01-93	8 3/4	519	525	18
19	11-01-78	11-01-93	9/13.15	1 442	1 473	19
20	2-01-79	11-01-93	9/13.15	1 442	1 473	20
21	6-24-80	6-01-94	10	1 220	1 233	21
22	8-14-80	7-01-94	10 1/8	1 463	1 549	22
23	10-14-80	9-01-94	11 7/8	1 750	1 817	23
24	12-01-79	11-01-94	10/ 13.15	6 951	7 101	24
25	12-02-80	6-01-95	12 1/8	1 827	1 843	25
26	2-24-81	8-01-95	13	2 103	2 210	26
27	4-28-81	9-01-95	13 1/8	2 145	2 231	27
28	12-15-85	7-15-01	Var.	1 266	0	28
29						29
30						30
31						31
32	12-01-71	12-01-86	7½	346	399	32
33						33
34				35 902	36 656	34
35						35
36						36
37						37
38	4-01-71	4-01-86	7 3/4	20	29	38
39	2-01-72	2-01-87	7 3/8	42	58	39
40	12-01-73	12-01-88	7 3/4	133	136	40
41	3-01-74	3-01-89	8 3/8	133	147	41
42	4-01-76	4-01-91	8½	219	229	42
43	6-01-71	6-01-86	8½	14	17	43
44	8-01-71	8-01-86	8½	38	65	44
45	1-01-72	1-01-87	7½	61	91	45
46	3-15-72	3-15-87	7 3/8	63	78	46
47	11-15-72	11-15-87	7½	88	94	47
48	2-01-74	2-01-89	8 1/8	182	206	48
49	9-15-74	3-15-89	10 3/8	381	411	49
50	10-15-74	10-15-89	9 5/8	201	212	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 00 - MP	Chemical Bank	8 775	585	1 755	1
2	PP - "	" "	14 100	940	2 820	2
3	QQ - "	" "	15 000	1 000	3 000	3
4	RR - "	" "	13 875	925	2 775	4
5	SS - "	" "	14 250	950	3 800	5
6	TT - "	" "	9 450	630	2 520	6
7	UU - "	" "	10 275	685	2 740	7
8	VV - "	" "	14 175	945	3 780	8
9	WW - "	" "	15 000	1 000	4 000	9
10	XX - "	" "	15 000	1 000	5 000	10
11	YY - "	" "	15 000	1 000	5 000	11
12	Trust 1 - MP	" "	15 600	1 040	5 200	12
13	" 2 "	" "	15 600	1 040	5 200	13
14	" 3 "	" "	15 600	1 040	5 200	14
15	" 4 "	" "	16 275	1 085	5 425	15
16	" 5 "	" "	15 000	1 000	5 000	16
17	" 6 "	" "	9 450	630	2 780	17
18	" 7 "	" "	16 200	1 080	6 480	18
19	" 8 "	" "	16 200	1 080	6 480	19
20	" 9 "	" "	15 900	1 060	6 360	20
21	" 10 "	" "	19 950	1 330	9 310	21
22	" 11 "	" "	20 250	1 350	9 450	22
23	" 12 "	" "	21 750	1 450	10 150	23
24	" 13 "	" "	24 975	1 665	13 320	24
25	" 14 "	" "	24 975	1 665	13 320	25
26	" 15 "	" "	24 750	1 650	13 200	26
27	" 16 "	" "	27 600	1 840	16 560	27
28	" 17 "	" "	26 700	1 780	16 020	28
29	" 18 "	" "	26 700	1 780	16 020	29
30	" 19 "	" "	22 200	1 480	13 320	30
31	" 20 "	" "	28 200	1 880	18 800	31
32	" 21 "	" "	12 300	820	8 200	32
33	" 22 "	" "	26 550	1 770	17 700	33
34	" 23 "	" "	58 125	4 150	49 825	34
35	" 24 "	Citibank	75 000	5 000	67 500	35
36						36
37	Total MP Eq. Tr.		848 430	54 887	387 087	37
38	Other					38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47	4(A) WP Equipment Trust Agreements					47
48	Trust 11	Chase Man. Bk. NY	3 250	237	1 893	48
49	" 49	Chase Man. Bk. NY	2 845	1 284	8 993	49
50	Total WP Equipment Trust Agreements		6 095	1 521	10 886	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	1-15-75	1-15-90	9 1/8	216	240	1
2	6-15-75	6-15-90	8 3/4	367	370	2
3	8-15-75	8-15-90	8 5/8	399	431	3
4	11-01-75	11-01-90	8 3/4	391	405	4
5	3-01-76	3-01-91	8 3/8	411	438	5
6	6-01-76	6-01-91	8 1/2	290	295	6
7	8-01-76	8-01-91	8 1/2	316	339	7
8	10-15-76	10-15-91	7 3/4	424	439	8
9	12-01-76	12-01-91	8	473	480	9
10	1-01-77	1-01-92	7 1/2	435	471	10
11	2-01-77	2-01-92	7 1/2	456	488	11
12	3-15-77	3-15-92	7 3/4	500	524	12
13	5-15-77	5-15-92	7 5/8	506	515	13
14	9-01-77	9-01-92	7 1/2	520	546	14
15	10-01-77	10-01-92	7 3/4	568	589	15
16	11-15-77	11-15-92	8	550	560	16
17	1-15-78	1-15-93	7 7/8	349	372	17
18	4-01-78	4-01-93	8 3/8	656	678	18
19	6-01-78	6-01-93	8 1/2	681	689	19
20	8-01-78	8-01-93	9	723	763	20
21	3-15-79	3-15-94	9 3/8	1 023	1 060	21
22	8-01-79	8-01-94	9	1 043	1 094	22
23	10-01-79	10-01-94	9 1/2	1 205	1 240	23
24	6-01-80	6-01-95	11 1/2	1 764	1 779	24
25	10-01-80	10-01-95	11 3/4	1 907	1 956	25
26	12-15-80	12-01-95	13 1/8	2 157	2 166	26
27	2-01-81	2-01-96	12 5/8	2 342	2 439	27
28	5-15-81	5-15-96	13 3/8	2 470	2 500	28
29	9-15-81	9-15-96	15 1/2	2 954	3 035	29
30	12-15-81	12-15-96	14 3/4	2 392	2 401	30
31	1-15-82	1-15-97	15	3 114	3 243	31
32	3-15-82	3-15-97	14 1/8	1 298	1 332	32
33	10-15-82	8-01-97	Var.	2 004	2 063	33
34	6-11-85	8-01-99	Var.	5 637	5 775	34
35	6-11-85	12-15-00	Var.	6 197	4 742	35
36						36
37				48 313	48 230	37
38						38
39						39
40						40
41						41
42						42
43						43
44						44
45						45
46						46
47						47
48	10-01-79	3-01-95	10 5/8	230	8/ 457	48
49	5-01-79	10-01-95	10 1/2	1 133	8/ 1 505	49
50				1 363	1 962	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	4(c) MP Cond. Sales	Agmts.:				1
2	CSA TP	Metro Life Ins.	12 317	821	1 263	2
3	CSA MP	Chemical Bank	6 095	564	1 824	3
4	CSA MP	First Nat. Bank	18 689	0	0	4
5	CSA MP	Mercantile Trust	16 160	1 077	6 464	5
6	CSA MP	" "	7 023	652	4 236	6
7	CSA MP	" "	43 275	2 886	20 088	7
8	CSA MP	" "	50 000	3 333	22 910	8
9	CSA MP	" "	20 000	1 333	10 408	9
10	CSA MP	Chemical Bank	44 371	2 928	23 335	10
11	CSA MP	Mercantile Trust	50 000	3 333	26 536	11
12						12
13	Total MP CSA		267 930	16 927	117 064	13
14	4(c) WP Cond. Sales	Agmts.:				14
15	CSA 10	Continental Bank IL	733	85	0	15
16	CSA 12	Bank of Calif. SF	20 607	1 374	12 364	16
17	CSA 40	Mfg. Hanover NY	10 517	514	0	17
18	CSA 43	Ind. Savings Bk. NY	1 692	169	0	18
19	CSA 45	Memorial Dr. Boston	750	50	300	19
20	CSA 46	Bank of America SF	6 500	623	623	20
21	CSA 47	Bank of America SF	1 500	100	600	21
22	CSA 48	Bank of America SF	2 600	169	1 014	22
23						23
24	Total WP CSA		44 899	3 084	14 901	24
25						25
26	Total Acct. 766		2 060 584	135 269	812 346	26
27	Other Debt:					27
28	MP Capital Leases	Various	80 355	5 807	21 804	28
29	WP Capital Lease	Various	24 561	866	4 901	29
30						30
31						31
32						32
33	Total Account 766.5		104 916	6 673	26 705	33
34						34
35	Total Account 766 & 766.5		2 165 500	141 942	839 051	35
36						36
37	Acct. 769 - Accts.	Pay Aff. Co.:				37
38						38
39	Advances	Portland Traction			189	39
40		UP Fruit Express			50 604	40
41		UP Motor Freight			1 184	41
42		Am. Refrigerator Transit			1 758	42
43		Missouri Pacific Truck Lines			10 763	43
44						44
45	Total Acct. 769				64 498	45
46						46
47						47
48	TOTAL		2 826 437	155 801	1 313 783	48
49						49
50						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						1
2	9-01-74	8-15-89	11	286	322	2
3	10-01-74	2-15-90	11½	294	316	3
4	2-01-78	1-01-86	8	0	53	4
5	8-01-78	8-01-93	9	711	751	5
6	9-01-78	1-01-94	9 1/8	461	491	6
7	2-01-79	3-01-94	9	2 112	2 199	7
8	4-15-79	6-01-94	9 3/4	2 696	2 723	8
9	9-15-79	1-01-95	9.85	1 168	1 234	9
10	5-01-80	7-01-95	15	4 169	4 386	10
11	3-01-80	6-01-95	12 3/4	3 985	4 021	11
12						12
13				15 882	16 496	13
14						14
15	10-01-79	12-31-87	11	16	17	15
16	5-15-81	11-21-96	15 3/8	2 289	2 323	16
17	2-01-75	3-01-87	10	66	95	17
18	4-15-77	5-01-87	8	17	20	18
19	3-15-78	4-01-93	9	33	34	19
20	5-01-78	11-01-88	9½	149	158	20
21	6-01-78	7-01-93	9	68	72	21
22	7-01-78	9-01-93	9½	122	128	22
23						23
24				2 760	2 847	24
25						25
26				104 220	106 191	26
27						27
28	Various	Various	Various	9/ 2 851	9/ 2 765	28
29	"	"	"	1 012	919	29
30						30
31						31
32						32
33				3 863	3 684	33
34						34
35				108 083	109 875	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				127 399	129 125	48
49						49
50						50

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	BLANK		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

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 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).

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	85,710(R)	18,740(R)	1
2	Champlin Petroleum Co.		Common	Purchase of Fuel		-	2
3	Wasatch Insurance Ltd.		Common	Insurance	3,074(P)		3
4	Rocky Mountain Energy Co.		Common	Track Construction		443(P)	4
5	Upland Industries		Common	Rental Land & Bldg.		423(R)	5
6	Upland Resources Co.		Common	Track Construction		4,899(P)	6
7	UP Fruit Express Company		Direct	Rental Equipment	8,738(P)		7
8	UP Fruit Express Company		Direct	Repair & Service Equip.	2,377(P)		8
9	UP Motor Freight Company		Direct	Rental Equipment	3,174(P)		9
10	UP Motor Freight Company		Direct	Repair & Service Equip.	1,833(P)		10
11	UP Freight Services Company		Direct	Freight Brokerage	60,094(P)		11
12	Alton & Southern Railway Co.		Direct	Mat'l. & Service	792(R)		12
13	American Refrigeration Transit Co.		Direct	Mat'l. & Service	509(P)		13
14	Chicago & Western Indiana RR.		Direct	Property Rental	25(R)		14
15	Galveston, Houston & Henderson RR		Direct	Mat'l. & Service	646(P)		15
16	Missouri Pacific Truck Lines		Direct	Mat'l.	3,926(P)		16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25

Balance 12-31-85	(66,970)	ETA Payments	(144,823)
Remittances	1,031,000	Contributions	(3,979)
Recalls	(456,000)	Payments for New York	5,193
Taxes	(21,139)	Interest	(125,616)
Insurance	(30,242)	Intercompany Interest	(6,066)
U.S. Mail Receipts	5,980	Other	(15,528)
Dividends	(140,000)	Balance 12-31-86	18,740
New Financing	72,408		
Equipment Purchase	(85,478)		

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 of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

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

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 yard switching tracks	TOTAL	Line No.
					Miles of road	Miles of second main track	Miles of all other main tracks	Miles of passing tracks, cross-overs, and turnouts			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1		1	100%	M	9,953	1,549	82	1,660	1,255	2,285	16,784
2											
3		2	100%	M	2,542	207		734	361	625	4,469
4											
5		1J	50%	M	68	66		24	39	121	318
6		1J	33 1/3	M					7	21	28
7		1J	25%	M					1	14	15
8		1J	12.5%	M	2	2				3	7
9		Total 1JM			70	68		24	47	159	368
10											
11		2J	50%	M				4	5	31	40
12		2J	33 1/3	M						13	13
13		2J	25%	M				13	4	44	61
14		2J	23%	M	1	1				4	6
15		2J	15 1/2%	M						3	3
16		Total 2JM			1	1		17	9	95	123
17											
18		Total Class 1 & 2 M			12,566	1,825	82	2,435	1,672	3,164	21,744
19											
20		1	100%	B	4,512	12		205	668	244	5,641
21		2	100%	B	2,239	1		229	247	112	2,828
22											
23		1	66 2/3%	B					5		5
24		1	50%	B				1	13	10	24
25		1	33 1/3	B				1	3	1	5
26		Total Class 1 (Joint)						2	21	11	34
27											
28		2	50%	B	12			4	41	13	70
29											
30			33 1/3	B					1	1	2
31		Total Class 2 (Joint)			12			4	42	14	72
32											
33		Total Class 1 & 2 B			6,763	13		440	978	381	8,575
34											
35		Total Class 1 and Class 2 M-B			19,329	1,838	82	2,875	2,650	3,545	30,319
36											
37											
38		3A	100%	M	10	8			36	19	73
39		3B	100%	M	6	4		1	3	14	28
40		3B	100%	B	10				5		15
41		Total Class 3B M-B			26	12		1	44	33	116
42											
43		4B	100%	M						1	1
44		4B	100%	B	1			2			3
45		Total Class 4B M-B			1			2	1		4
46											
47		5	100%	M	973	145	1	91	149	311	1,670
48		5J	50%	M						6	6
49		5	0%	M	258	473	-	73	37	-	841
50		5	100%	B	348	5		20	67	75	515
51		5	0%	B	481	38		73	64	132	788
52		Total Class 5 & Class 5J M-B			2,060	661	1	257	317	524	3,820
53											
54											
55		TOTAL MAIN LINE		N/A	13,813	2,455	83	2,600	1,897	3,515	24,363
56		TOTAL BRANCH LINES		N/A	7,603	56	-	535	1,114	588	9,896
57		GRAND TOTAL			21,416	2,511	83	3,135	3,011	4,103	34,259
58											
		Miles of electrified road or track included in preceding grand total		N/A							

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	UP	B	1				2	2/	3	1
2			M	1/	3	1/	1	2/	4	20	2
3			M	5						3/	5
4			M	51			4	3	11	4/	69
5	1AJ	BN						10	5/	10	5
6	1	LoyaltonSo	B	1						1	6
7	1	MFS Branch	M	1					6/	1	7
8	1	MPRR	M	8	2			22	7/	32	8
9	1	Sett51YD	M					71	7/	71	9
10	1	Mag Park	B	5				17	7/	22	10
11	1	E Columbia	B	7				3	7/	10	11
12	1	Memphis	M	2				3	8/	5	12
13	1	NewOrleans	M					1	9/	1	13
14											14
15		TOTAL	N/A	84	3		8	3	152	250	15

- 1/ Leased to Ogden Union Railway & Depot Co., and operated by 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 Union Pacific Railroad trackage rights over seven miles of 1st main track, one mile of passing tracks, crossover and turnouts and eleven miles of way and yard switching tracks.
- 5/ Leased to Burlington Northern, Inc.
- 6/ Leased to Arkansas & Memphis Bridge & Terminal, Record 11425, May 20, 1915 (Flat Rental).
- 7/ Leased to Houston Belt & Terminal Railway - agreement dated November 15, 1948.
- 8/ Used exclusively by Burlington Northern, Inc.
- 9/ Switched by N.O.P.S.

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	4	Arkansas	1,061	410				62	1,533	1			1
2	5	California	715	212				213	1,140		1		2
3	6	Colorado	629	90			1	17	737				3
4	12	Idaho	777	891				186	1,854				4
5	13	Illinois	559	186		10		124	879				5
6	15	Iowa	2						2				6
7	16	Kansas	1,324	1,325		10		68	2,727				7
8	18	Louisiana	675	378				51	1,104				8
9	24	Mississippi		2					2				9
10	25	Missouri	873	212		6		184	1,275				10
11	26	Montana	125					7	132	51			11
12	27	Nebraska	664	742				2	1,408				12
13	28	Nevada	640	63					703				13
14	31	New Mexico		73					73				14
15	36	Oklahoma	334	164				173	671				15
16	37	Oregon	449	452				137	1,038				16
17	42	Tennessee	11					7	18	2			17
18	43	Texas	2,226	588				634	3,448	7	13		18
19	44	Utah	707	231				8	946	8	1		19
20	47	Washington	202	536				228	966				20
21	50	Wyoming	556	204					760				21
22													22
23													23
24													24
25													25
26													26
27													27
28													28
29													29
30													30
31													31
32	56	TOTAL MILEAGE (single track)	12,529	6,759		26	1	2,101	21,411	69	15		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	1	-		9	6	2	18		1
2	1	B	19						19		2
3	1	M				2	1		3		3
4	2	M	2	1		1	2	1	7		4
5	2	B					2	1	3		5
6	5	M		45					45		6
7	5	B	52						52		7
8	5	M	140						140	(A)	8
9	5	B	151				3		154	(B)	9
10											10
11											11
12											12
13	TOTAL INCREASE		365	46		12	14	4	441		13

DECREASES IN MILEAGE

14	1	M				3	1	12	16		14
15	1	B						1	1		15
16	1	M	1	7		10	23	13	54		16
17	1	B	147			6	20	8	181	(C)	17
18	1J	M					1	1	2		18
19	1J	B						7	7		19
20	1	M	6					4	10	(D)	20
21	1	B	14						14	(E)	21
22	2	M	1			8	5	9	23		22
23	2	B	57			12	16	6	91	(F)	23
24	5	B						8	8		24
25	TOTAL DECREASE		226	7		39	66	69	407		25

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 169

Owned by proprietary companies:

Miles of road constructed None Miles of road abandoned 57

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

- (A) Includes 24 miles acquired Ogden to San Antonio, TX
(CA-88527 and CA-88377)
114 miles acquired San Antonio to Blewett, TX
(CA-87594)
- (B) Includes 153 miles acquired, Wagner to Durant, OK
(CA-87902)
- (C) Includes 84 miles retired, Yuma to Muriel, NE
(ICC Doc AB-3, Sub No. 40)
2 miles retired at Natchez, MS
(ICC Doc AB-3, Sub No. 48X)
22 miles retired, Trigo to Marquette, KS
(ICC Doc AB-3, Sub No. 50)
30 miles retired, Newman Spur to Buckeye, MO
(ICC Doc AB-3, Sub No. 53)
7 miles retired, Bride Mill to Norman, AK
(ICC Doc AB-3, Sub No. 55X)
1 mile retired, Sugarland to Pryor, TX
(ICC Doc AB-3, Sub No. 51X)
3 miles retired, at Cape Girardeau, MO
(ICC Doc AB-3, Sub No. 49)
- (D) ICC Docket No. AB-105 (Sub No. 4X) and AB-72 (Sub No. 4X)
- (E) ICC Docket No. AB-105 (Sub No. 5X), AB-72 (Sub No. 5X), AB-105 (Sub No. 7X)
and AB-72 (Sub No. 7X)
- (F) ICC Docket AB-36 (Sub No. 18), AB-36 (Sub No. 17) and AB-33 (Sub No. 42X)

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 (i), 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
		Diesel-freight units	-	-	-	-	-	-	-	-	-	-	-	
2		Diesel-passenger units	1	-	-	-	1	-	2	-	2	9000	-	2
3		Diesel-multiple purpose units	2523	60	-	-	-	181	2062	340	2402	5548150	-	3
4		Diesel-switching units	159	-	-	-	116	4	254	17	271	552000	-	4
5	*	TOTAL (lines 1 to 4) units	2683	60	-	-	117	185	2318	357	2675	109150	-	5
6	*	Electric-locomotives	-	-	-	-	-	-	-	-	-	-	-	6
7	*	Other self-powered units 1/	2	-	-	-	-	-	2	-	2	-	-	7
8	*	TOTAL (lines 5, 6 and 7)	2685	60	-	-	117	185	2320	357	2677	109150	-	8
9	*	Auxiliary units	30	-	-	-	-	-	30	-	30	N/A	-	9
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2715	60	-	-	117	185	2350	357	2707	N/A	-	10

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

Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1965 (b)	During Calendar Year				1985 (g)	1986 (h)	1987 (i)	1988 (j)	1989 (k)	TOTAL (l)	Line No.
				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)							
11	*	Diesel	34	140	584	928	869	60	60	-	-	-	2675	11
12	*	Electric	-	-	-	-	-	-	-	-	-	-	-	12
13	*	Other self-powered units	2	-	-	-	-	-	-	-	-	-	2	13
14	*	TOTAL (lines 11 to 13)	36	140	584	928	869	60	60	-	-	-	2677	14
15	*	Auxiliary units	-	-	2	9	19	-	-	-	-	-	30	15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	36	140	586	937	888	60	60	-	-	N/A	2707	16

1/ Steam Locomotives

Road Initials

UPRR

Year 19__86

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including 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)							
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					3	1		1	N/A		22
23		TOTAL (lines 17 to 22)	4					3	1		1			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					3	1		1			29
30		COMPANY SERVICE CARS Business cars [PV]	21				1	7	15		15	N/A		30
31		Board outfit cars [MWX]	1,215			16		203	1,028		1,028	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	90					8	82		82	N/A		32
33		Dump and ballast cars [MWB, MWD]	1,805					80	1,725		1,725	N/A		33
34		Other maintenance and service equipment cars	4,634			46	73	851	3,902		3,902	N/A		34
35		TOTAL (lines 30 to 34)	7,765			62	74	1,149	6,752		6,752	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)	332						36
37		Plain box cars - 50' and longer (B300-B887)	9,999					8	37
38		Equipped box cars (All Code A)	13,126					130	38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	9,205					2	39
40		Equipped gondola cars (All Code E)	2,336					35	40
41		Covered hopper cars (All Code C -- 1 --)	25,703					48	41
42		Open top hopper cars-general service (All Code H)	13,912						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	1,497					2	43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	7,224	19					44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)	525					135	45
46		Flat cars-TOFC/COFC (All Code P & Q)	370						46
47		Flat cars-multi-level (All Code V)	61						47
48		Flat cars-general service (F101-106, F201-206, F301-306)	1,629					11	48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	3,322					100	49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)	165						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)	709						52
53		TOTAL (lines 36 to 52)	90,115	19				471	53
54		Caboose (All Code N)	N/A	1,265					54
55		TOTAL (lines 53, 54)	90,115	1,284				471	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		242	90		90		5440		36
37		2629	5013	2365	7378		597579		37
38		2891	9451	914	10365		799971		38
39		511	8647	49	8696		821994		39
40		360	2006	5	2011		181617	123	40
41		1395	23614	742	24356		2402986		41
42		3474	10031	407	10438		1027558	164	42
43		257	1242		1242		114609		43
44		2479	4366	398	4764		344578		44
45		80	105	475	580		37700	3463	45
46		24	346		346		23225		46
47		4	57		57		2094		47
48		227	1413		1413		110688		48
49		580	2779	63	2842		236805	5	49
50		4	161		161		12397		50
51									51
52		42	667		667		49835		52
53		15199	69988	5418	75406		6769076	3755	53
54		317	943	5	N/A	948	N/A		54
55		15516	70931	5423	75406		6769076	3755	55

710. INVENTORY OF EQUIPMENT - Continued

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

CHARTS USED: EXCLUDED 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 z-1							59
60		Dry van u-2 & z-2	1487						60
61		Flat bed u-3 & z-3							61
62		Open top u-4 & z-4							62
63		Mechanical refrigerator u-5 & z-5							63
64		Bulk u-0 & z-0							64
65		Insulated u-7 & z-7							65
66		Tank u-6 & z-6							66
67		Other trailer or container Incl. u-9 & z-9							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1487						70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56						N/A			56
57						N/A			57
58						N/A			58
59									59
60						1487		34,458	60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70						1487		34,458	70

NOTES AND REMARKS

* See last year's report

710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR
(Dollars in Thousands)

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

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

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

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

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

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

NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Freight Train Cars					1
2	Gondola Alum GT 1/	10	219	468	P	2
3						3
4						4
5	Work Equipment					5
6	Locomotive Crane 1/	1	72	756	P	6
7						7
8	Locomotive					8
9	3750 HP C-36-7 3/	60	11,730	66,040	P	9
10						10
11	Work Equipment					11
12	Track Geometry Car 3/	1	39	889	P	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	1/ 2/ TOTAL	72	N/A	68,153	N/A	25

REBUILT UNITS

26	Roadway Box Steel 1/	104	3,501	212	S	26
27	Roadway Flat Steel 1/	29	1,010	648	S	27
28	Bunk 1/	94	3,588	4,380	S	28
29	Shower 1/	3	120	212	S	29
30	Tool 1/	4	131	8	S	30
31						31
32	Roadway					32
33	Wreck Carrying Cars 3/	10	320	132	S	33
34	Misc. Work Equip. 3/	91	2,882	182	S	34
35						35
36						36
37						37
38	1/ 2/ TOTAL	335	N/A	5,774	N/A	38
39	1/ 3/ 2/ 4/ GRAND TOTAL	407	N/A	73,927	N/A	39

NOTES AND REMARKS

- 1/ Includes 10 gondolas and 1 locomotive crane purchased; 67 roadway box, 80 bunk, 26 roadway flat, 1 shower car, and 4 tool car rebuilt in previous year and financially completed this year.
- 2/ Excludes 60 diesel locomotives, 2 articulated gondolas and 1 locomotive crane purchased as cost not final.
- 3/ Includes 60 locomotives and 1 track geometry car purchased; 10 wreck carrying cars and 11 miscellaneous cars rebuilt in previous year and financially completed this year.
- 4/ Excludes 6 roadway flat, 56 rail train and 7 P.Y.K. Rail cranes rebuilt as cost not final.

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	6,497	31.40	56.62	1/	1
2	B	7,283	13.55	48.75		2
3	C	3,281	2.99	28.39		3
4	D	7,105	.48	18.73		4
5	E	6,273	XXXXXXXX	XXXXX		5
6	TOTAL	30,439	13.64	35.92		6
7	F	1,960	XXXXXXXX	XXXXX		7
8	Potential abandonments	882				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	Number of crossties laid in replacement							Total	Switch and bridge ties (board feet)	Crossties switch and bridge ties	Line No.
		New ties				Second-hand ties					Percent of spot maintenance (k)	
		Wooden		Concrete	Other	Wooden		Other				
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	A	1289396						1289396	1/	7.3	1	
2	B	256863						256863		8.4	2	
3	C	57907						57907		9.4	3	
4	D	142863						142863		9.3	4	
5	E	68255						68255		8.4	5	
6	TOTAL	1815284						1815284	6818040	9.7	6	
7	F	136509						136509		9.7	7	
8	Potential abandonments										8	

9. Average cost per cross-tie \$ 17.86 and switch-tie (MBM) \$ 355.15

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				BLANK					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	186.8	31.5	16.1	31.2	202.9	62.7	5.3	1	
2	B	139.7	23.5	6.1	11.5	145.8	35.0	4.4	2	
3	C	55.8	9.3	9.4	17.8	65.2	27.1	7.1	3	
4	D	10.2	1.7	4.9	9.5	15.1	11.2	6.6	4	
5	E			24.0	45.8	24.0	45.8	9.2	5	
6	TOTAL	392.5	66.0	60.5	115.8	453.0	181.8	4.2	6	
7	F	100.5				100.5			7	
8	Potential Abandonments								8	
9	Other								9	
10	Average cost of new and relay rail laid in replacement (gross tons) \$ <u>349</u>									10

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

(Dollars in Thousands)

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

Line No.	Class of rail	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY, AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year	Average cost per ton (2,000 lb)	Weight of rail		Total cost of rail applied in yard, station, team, industry, and other switching tracks during year	Average cost per ton (2,000 lb)		
		Pounds per yard of rail	Number of tons (2,000 lb)			Pounds per yard of rail	Number of tons (2,000 lb)				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
1				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	
18										18	
19										19	
20										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A				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.
	Pounds				
1	140	6.10			1
2	136	2606.69			2
3	133	7631.86			3
4	132	600.25			4
5	131	1340.15			5
6	130	16.20			6
7	127	10.08			7
8	119	1527.63			8
9	115	1730.30			9
10	114	.30			10
11	113	.68			11
12	112	1626.78			12
13	110	296.15			13
14	100	310.66			14
15	90	1850.53			15
16	85	804.82			16
17	80	165.84			17
18	75	512.99			18
19	72	3.95			19
20	70	67.08			20
21	65	4.31			21
22	60	80.43			22
23	Under				23
24	60	4.86			24
25					25
26					26
27	Total	21198.64			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

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	1289396	1/	7.5	1/	265.60	4.1	1578337	796.4	12.3	1
2	B	256863		1.3		180.80	2.5	1067475	538.6 539	7.4	2
3	C	57907		.7		92.30	2.8	556612	280.8 281	8.6	3
4	D	142863		.8		26.30	.4	160121	80.8 81	1.1	4
5	E	68255		.4		69.80	1.1	449864	227.0	3.6	5
6	TOTAL	1815254	6818040	2.3		634.80	2.1	3812409	1923.6 1924	6.3	6
7	F	136509	5818040	2.6		100.50	5.1	587111	296.7	15.1	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	NONE	NONE	2
3	C			3
4	D			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	461,889,746				1
2	Passenger					2
3	Yard switching	22,475,613				3
4	TOTAL	484,365,359				4
5	COST OF FUEL ¹ \$(000)	\$ 229,743	\$	\$	\$	5
6	Work Train	3,023,789				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 FUEL ¹ \$(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.

RC-139400

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3 OF 3

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 i.e.l. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the Ton-Miles reported on Form CBS.

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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755—Concluded

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination point, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four: two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on 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 railroads' expense. (Performed at railroads' expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

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

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

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)	21,417		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	9,705,360	XXXXXX	2
3		2-02 Way Trains	7,198,692	XXXXXX	3
4		2-03 Through Trains	37,142,117	12,678	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	54,046,169	12,678	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	54,046,169	12,678	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	30,342,170	XXXXXX	8
9		3-02 Way Trains	17,450,872	XXXXXX	9
10		3-03 Through Trains	126,872,299	28,479	10
11		3-04 TOTAL (lines 8-10)	174,665,341	28,479	11
12		3-11 Train Switching (F)	4,797,405	XXXXXX	12
13		3-21 Yard Switching (G)	8,615,579	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	188,078,325	28,479	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	965	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	138,529	XXXXXX	16
17		4-012 Box-Equipped	131,408	XXXXXX	17
18		4-013 Gondola-Plain	42,661	XXXXXX	18
19		4-014 Gondola-Equipped	21,625	XXXXXX	19
20		4-015 Hopper-Covered	233,586	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	128,304	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	42,226	XXXXXX	22
23		4-018 Refrigerator-Mechanical	13,292	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	48,296	XXXXXX	24
25		4-020 Flat-TOFC/COFC	38,867	XXXXXX	25
26		4-021 Flat-Multi-Level	131,631	XXXXXX	26
27		4-022 Flat-General Service	9,710	XXXXXX	27
28		4-023 Flat-All Other	48,393	XXXXXX	28
29		4-024 All Other Car Types-Total	20,991	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,050,484	XXXXXX	30

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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	1,229	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	87,314	XXXXXX	32
33		4-112 Box-Equipped	104,231	XXXXXX	33
34		4-113 Gondola-Plain	35,090	XXXXXX	34
35		4-114 Gondola-Equipped	22,193	XXXXXX	35
36		4-115 Hopper-Covered	226,642	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	122,842	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	41,378	XXXXXX	38
39		4-118 Refrigerator-Mechanical	10,019	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	27,974	XXXXXX	40
41		4-120 Flat-TOFC/COFC	3,025	XXXXXX	41
42		4-121 Flat-Multi-Level	75,970	XXXXXX	42
43		4-123 Flat-General Service	9,825	XXXXXX	43
44		4-123 Flat-All Other	40,322	XXXXXX	44
45		4-124 All Other Car Types	17,701	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	825,755	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	13,692	XXXXXX	48
49		4-132 Box-Equipped	103	XXXXXX	49
50		4-133 Gondola-Plain	1,898	XXXXXX	50
51		4-134 Gondola-Equipped	-	XXXXXX	51
52		4-135 Hopper-Covered	145,995	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	1,298	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	73,922	XXXXXX	54
55		4-138 Refrigerator-Mechanical	47,662	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	2,643	XXXXXX	56
57		4-140 Flat-TOFC/COFC	357,557	XXXXXX	57
58		4-141 Flat-Multi-Level	42,422	XXXXXX	58
59		4-142 Flat-General Service	88	XXXXXX	59
60		4-143 Flat-All Other	5,727	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	75,838	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	65,854	XXXXXX	62
63		4-146 All Other Car Types	2,524	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	837,223	XXXXXX	64

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)	21,417		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	9,705,360	XXXXXX	2
3		2-02 Way Trains	7,198,692	XXXXXX	3
4		2-03 Through Trains	37,142,117	12,678	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	54,046,169	12,678	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	54,046,169	12,678	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	30,342,170	XXXXXX	8
9		3-02 Way Trains	17,450,872	XXXXXX	9
10		3-03 Through Trains	126,872,299	28,479	10
11		3-04 TOTAL (lines 8-10)	174,665,341	28,479	11
12		3-11 Train Switching (F)	4,797,405	XXXXXX	12
13		3-21 Yard Switching (G)	8,615,579	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	188,078,325	28,479	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	965	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	138,529	XXXXXX	16
17		4-012 Box-Equipped	131,408	XXXXXX	17
18		4-013 Gondola-Plain	42,661	XXXXXX	18
19		4-014 Gondola-Equipped	21,625	XXXXXX	19
20		4-015 Hopper-Covered	233,586	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	128,304	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	42,226	XXXXXX	22
23		4-018 Refrigerator-Mechanical	59,924	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	48,296	XXXXXX	24
25		4-020 Flat-TOFC/COFC	38,867	XXXXXX	25
26		4-021 Flat-Multi-Level	131,631	XXXXXX	26
27		4-022 Flat-General Service	9,710	XXXXXX	27
28		4-023 Flat-All Other	48,393	XXXXXX	28
29		4-024 All Other Car Types-Total	20,991	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,097,116	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	1,229	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	87,314	XXXXXX	32
33		4-112 Box-Equipped	104,231	XXXXXX	33
34		4-113 Gondola-Plain	35,090	XXXXXX	34
35		4-114 Gondola-Equipped	22,193	XXXXXX	35
36		4-115 Hopper-Covered	226,642	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	122,842	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	41,378	XXXXXX	38
39		4-118 Refrigerator-Mechanical	41,217	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	27,974	XXXXXX	40
41		4-120 Flat-TOFC/COFC	3,025	XXXXXX	41
42		4-121 Flat-Multi-Level	75,970	XXXXXX	42
43		4-123 Flat-General Service	9,825	XXXXXX	43
44		4-123 Flat-All Other	40,322	XXXXXX	44
45		4-124 All Other Car Types	17,701	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	856,953	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	13,692	XXXXXX	48
49		4-132 Box-Equipped	103	XXXXXX	49
50		4-133 Gondola-Plain	1,898	XXXXXX	50
51		4-134 Gondola-Equipped	-	XXXXXX	51
52		4-135 Hopper-Covered	145,995	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	1,298	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	73,922	XXXXXX	54
55		4-138 Refrigerator-Mechanical	1,030	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	2,643	XXXXXX	56
57		4-140 Flat-TOFC/COFC	357,557	XXXXXX	57
58		4-141 Flat-Multi-Level	42,422	XXXXXX	58
59		4-142 Flat-General Service	88	XXXXXX	59
60		4-143 Flat-All Other	5,727	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	75,838	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	65,854	XXXXXX	62
63		4-146 All Other Car Types	2,524	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	790,591	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	6,586	XXXXXX	66
67		4-152 Box-Equipped	99	XXXXXX	67
68		4-153 Gondola-Plain	804	XXXXXX	68
69		4-154 Gondola-Equipped	1	XXXXXX	69
70		4-155 Hopper-Covered	156,046	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1,570	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	72,354	XXXXXX	72
73		4-158 Refrigerator-Mechanical	31,661	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	2,718	XXXXXX	74
75		4-160 Flat-TOFC/COFC	23,829	XXXXXX	75
76		4-161 Flat-Multi-Level	29,196	XXXXXX	76
77		4-162 Flat-General Service	209	XXXXXX	77
78		4-163 Flat-All Other	5,088	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	88,310	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	76,168	XXXXXX	80
81		4-166 All Other Car Types	2,464	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	497,103	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	243	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	599,857	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	964,513	XXXXXX	85
86		4-192 Way Trains	247,415	XXXXXX	86
87		4-193 Through Trains	2,598,737	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	3,810,665	XXXXXX	88
89		4-20 Caboose Miles	20,065	XXXXXX	89
		5. Passenger Car-Miles (thousands) (j)	XXXXXX	XXXXXX	
90		5-01 Coaches	1	41	90
91		5-02 Combination, Passenger Cars	-	-	91
92		5-03 Sleeping and Parlor Cars	-	45	92
93		5-04 Dining, Grill and Tavern Cars	9	66	93
94		5-05 Head-End Cars (Other than 5-02)	1	52	94
95		5-06 TOTAL (lines 90-94)	11	204	95
96		5-07 Business Cars	237	80	96
97		5-08 Crew Cars (Other than cabooses)	-	-	97

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

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755. RAILROAD OPERATING STATISTICS - Concluded

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	32,309,036	4,032	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	78,547,740	XXXXXX	99
100		6-021 Way Trains	15,022,390	XXXXXX	100
101		6-022 Through Trains	163,994,136	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	21,322	22,749	102
103		6-04 Non Revenue	14,003,656	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	303,898,280	26,781	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	253,676	XXXXXX	105
106		7-02 Non-Revenue	13,736	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	267,412	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	136,096,762	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	136,096,762	XXXXXX	110
111		8-04 Non-Revenue-Road Service	8,018,372	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	8,018,372	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	144,115,134	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	1,968,193	XXXXXX	115
116		9-02 Train Switching	396,002	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,063,422	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	521,526	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	949,821	XXXXXX	120
121		12-02 Way Trains	1,870,261	XXXXXX	121
122		12-03 Through Trains	3,891,518	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	1,111,424	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	1,490,584	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	165,147	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	16,875	XXXXXX	130
131		17-02 Unserviceable	224	XXXXXX	131
132		17-03 Surplus	2,707	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	19,806	XXXXXX	133

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	6,586	XXXXXX	66
67		4-152 Box-Equipped	99	XXXXXX	67
68		4-153 Gondola-Plain	804	XXXXXX	68
69		4-154 Gondola-Equipped	1	XXXXXX	69
70		4-155 Hopper-Covered	156,046	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1,570	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	72,354	XXXXXX	72
73		4-158 Refrigerator-Mechanical	463	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	2,718	XXXXXX	74
75		4-160 Flat-TOFC/COFC	23,829	XXXXXX	75
76		4-161 Flat-Multi-Level	29,196	XXXXXX	76
77		4-162 Flat-General Service	209	XXXXXX	77
78		4-163 Flat-All Other	5,088	XXXXXX	78
79		4-164 Tank-Under 22,000 Gallons	88,310	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	76,168	XXXXXX	80
81		4-166 All Other Car Types	2,464	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	465,905	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	243	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	599,857	XXXXXX	84
		4-19 Total Car-Miles by Train Type	XXXXXX	XXXXXX	
85		4-191 Unit Trains	964,513	XXXXXX	85
86		4-192 Way Trains	247,415	XXXXXX	86
87		4-193 Through Trains	2,598,737	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	3,810,665	XXXXXX	88
89		4-20 Caboose Miles	20,065	XXXXXX	89
		5. Passenger Car-Miles (thousands) (i)	XXXXXX	XXXXXX	
90		5-01 Coaches	1	41	90
91		5-02 Combination, Passenger Cars	-	-	91
92		5-03 Sleeping and Parlor Cars	-	45	92
93		5-04 Dining, Grill and Tavern Cars	9	66	93
94		5-05 Head-End Cars (Other than 5-02)	1	52	94
95		5-06 TOTAL (lines 90-94)	11	204	95
96		5-07 Business Cars	237	80	96
97		5-08 Crew Cars (Other than C cabooses)	-	-	97

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

755. RAILROAD OPERATING STATISTICS - Concluded

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	32,309,036	4,032	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	78,547,740	XXXXXX	99
100		6-021 Way Trains	15,022,390	XXXXXX	100
101		6-022 Through Trains	163,994,136	XXXXXX	101
102		6-03 Passenger Trains, Crs., and Cnts.	21,322	22,749	102
103		6-04 Non Revenue	14,003,656	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	303,898,280	26,781	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	253,676	XXXXXX	105
106		7-02 Non-Revenue	13,736	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	267,412	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	136,096,762	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	136,096,762	XXXXXX	110
111		8-04 Non-Revenue-Road Service	8,018,372	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	8,018,372	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	144,115,134	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	1,968,193	XXXXXX	115
116		9-02 Train Switching	396,002	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,063,422	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	521,526	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	949,821	XXXXXX	120
121		12-02 Way Trains	1,870,261	XXXXXX	121
122		12-03 Through Trains	3,891,518	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	1,111,424	XXXXXX	123
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125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	165,147	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	16,875	XXXXXX	130
131		17-02 Unserviceable	224	XXXXXX	131
132		17-03 Surplus	2,707	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	19,806	XXXXXX	133

VERIFICATION

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

OATH

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

State of New York

County of New York

J. W. Otto

(Insert here name of the affiant)

makes oath and says that he is

Vice President &
Chief Accounting Officer

(Insert here the official title of the affiant)

Of Union Pacific Railroad Company Combined with Missouri Pacific Railroad Company

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

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

January 1, 19 86 to and including December 31, 19 86

J. W. Otto

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 30th day of March, 19 87

My commission expires

ANNA M. WEGBREIT

Use an Notary Public, State of New York

L.S.

No. 03-7601080

impression seal Qualified in Bronx County

Commission Expires February 28, 1989

Anna M. Wegbreit

(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

M. H. Walsh

(Insert here name of the affiant)

makes oath and says that he is

Chairman of the Board &
Chief Executive Officer

(Insert here the official title of the affiant)

Of Union Pacific Railroad Company Combined with Missouri Pacific Railroad Company

(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 86 to and including December 31, 19 86

Michael Walsh

(Signature of affiant)

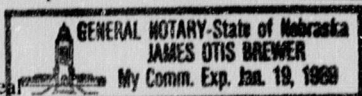
Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 13th day of March, 19 87

My commission expires

Use an

L.S.

impression seal



James O. Brewer

(Signature of officer authorized to administer oaths)

INDEX

	Page No.		Page No.
Accumulated depreciation		Leases	57
Road and equipment leased		Locomotive equipment	78
From others	34	Electric and other	78
Improvements to	34	Consumption of fuel	92
To others	37	Locomotive unit miles	95
Owned and used	31	Mileage-Average of road operated	85
Accruals-Railway tax	59	Changes during the year	75
Analysis of taxes	59	Of main tracks	72-73
Application of funds-Source	15	Of new tracks in which rails were laid	88
Balance sheet	5-9	Of ne tracks in which ties were laid	87
Capital stock	14	Of road constructed and abandoned	75
Car, locomotive, and floating equipment-Classification	78-83	operated at close of year	73
Changes in financial position	15-16	By States and territories	75
Company service equipment	79	Owned and not operated at close of year	75
Compensating balances and short-term borrowing		Miscellaneous items in retained income accounts for the	
arrangements	63	year	61
Consumption of fuel by motive-power units	92	Motorcar car miles	95
Contingent assets and liabilities	8	Motor rail cars owned or leased	79
Crossties (see Ties)		Net income	11
Debt holdings	66-68	Oath	99
Deferred maintenance-tracks	91	Operating expenses (see Expenses)	
Depreciation base and rates		Revenues (see Revenues)	
Road and equipment leased		Statistics (See Statistics)	
From others	30	Ordinary income	10
Improvements to	28-29	Passenger car miles	97
To others	36	Private line cars loaded	96
Owned and used	30	Private line cars empty	96
Electric locomotive equipment at close of year	68	Rail motor cars	92
Equipment-classified	78-83	Rails	
Company service	79	Laid in replacement	88
Floating	82-83	Charges to additions and betterments	92
Freight-train cars	80-81	Charges to operating expenses	41
Highway revenue equipment	82-83	Additional tracks, new lines, and extensions	89
Passenger-train cars	80-81	Miles of new track in which rails were laid	88
Inventory	78-83	Weight of	89
Owned-Not in service of respondent	78	Railway-Operating expenses	41-49
Equipment-Leased, depreciation base and rate		Railway-Operating revenues	10
From others	30	Results of Operations	10-11
Improvements to	33	Retained income unappropriated	13
Reserve	34	Miscellaneous items in accounts for year	61
To others	36	Revenues	
Reserve	37	Freight	10
Equipment-Owned, depreciation base rates	30	Passenger	10
Reserve	31	Road and equipment-Investment in	26-27
Expenses-railway operating	41-49	Improvements to leased property	28-29
Extraordinary items	11	Reserve	34
Federal income taxes	59	Leased to others-Depreciation base and rates	36
Financial position-Changes in	15-16	Reserve	37
Floating equipment	82-83	Owned-Depreciation base and rates	30
Freight cars loaded	95	Reserve	31
Freight-train cars	80-81	Used-Depreciation base and rates	30
Freight car-miles	95	Reserve	31
Fuel consumed by motive-power units	92	Road-Mileage operated at close of year	72
Cost	92	By States and Territories	74
Funded debt (see Debt holdings)		Road-Owned and not operated at close of year	73
Gasoline (see Fuel)		Roadway deferred maintenance	90
Guaranties and suretyships	62	Securities (see Investments)	
Identity of respondent	2	Short-term borrowing arrangements-Compensating	
Items in selected income and retained earnings accounts	61	balances and	63
Investments in common stocks of affiliated companies	24	Sinking funds	7
Investments and advances of affiliated companies	20-23	Source and application of working capital	15-16
Railway property used in transportation service	38-39	Specialized service subschedule	56
Road and equipment	26-27	Statement of changes in financial position	15-16
Changes during year	26-77	Stock outstanding	14
Leased property-improvements made during the		Changes during year	14
year	28-29	Number of security holders	3

INDEX - Continued

	Page No.		Page No.
Total voting power	3-4	Miles of, at close of year, for other than switching and terminal companies	74
Value per share	3	Track and traffic conditions	85
Voting rights	3	Train hours, yard switching	98
Supporting schedule - Road	52-53	Train miles	95
Suretyships - Guaranties and	62	Tons of freight	98
Ties laid in replacement	86	Ton-miles of freight	98
Ties - Additional tracks, new lines, and extensions	87	TOFC/COFC number of revenue trailers and containers loaded and unloaded	98
Tracks operated at close of year	72	Voting powers and elections	3
		Weight of rail	90

Union Pacific Railroad Company Combined
NAME OF CARRIER with Missouri Pacific Railroad Company
(dba Union Pacific Railroad)
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)
1.	<u>Schedule 335, Accumulated Depreciation-Road and Equipment Owned and Used</u> Total road	Line 28, col. g	\$ <u>412,547</u>
2.	<u>Schedule 342, Accumulated Depreciation-Improvements to Road and Equipment Leased from Others</u> Total road	Line 27, col. g	<u>1,313</u>
3.	<u>Schedule 351, Accumulated Depreciation-Road and Equipment Leased to Others</u> Total road	Line 27, col. g	<u>-0-</u>
4.	<u>Schedule 352B, Investment in Railway Property Used in Transportation Service (by Property Accounts)</u> Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing	Cols. b thru e, sum of lines 8 thru 12	<u>1,149,665</u>
5.	Total expenditures for road	Line 34, total of cols. b thru e	<u>3,299,169</u>
6.	Total general expenditures	Line 45, total of cols. b thru e	<u>48,311</u>

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	<u>227,645</u>
8.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Running (Passenger)	Col. g, sum of lines 12, 14, 16, 18, 20	<u>-</u>
9.	Ties, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Freight)	Col. f, sum of lines 13, 15, 17, 19, 21	<u>37,387</u>
10.	Tie, Rails, Other Track Material, Ballast, Track Laying and Surfacing - Switching (Passenger)	Col. g, sum of lines 13, 15, 17, 19, 21	<u>-</u>
	Depreciation - Running		
11.	Freight	Line 136, col. f	<u>12,781</u>
12.	Passenger	Line 136, col. g	<u>-</u>
	Depreciation - Switching		
13.	Freight	Line 137, col. f	<u>934</u>
14.	Passenger	Line 137, col. g	<u>-</u>
	Depreciation - Other		
15.	Freight	Line 138, col. f	<u>22,224</u>
16.	Passenger	Line 138, col. g	<u>-</u>
	Other - Running		
17.	Freight	Line 148, col. f	<u>23,606</u>
18.	Passenger	Line 148, col. g	<u>-</u>
	Other - Switching		
19.	Freight	Line 149, col. f	<u>1,343</u>
20.	Passenger	Line 149, col. g	<u>-</u>

Item No.	Selected Items (a)	1982 F-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
	Other - Other		
21.	Freight	Line 150, col. f	<u>3,471</u>
22.	Passenger	Line 150, col. g	<u>-</u>
	Total Way and Structures		
23.	Freight	Line 151, col. f	<u>598,780</u>
24.	Passenger	Line 151, col. g	<u>-</u>
	<u>Schedule 412, Way and Structures</u>		
25.	Total - Retirement	Line 35, col. c	<u>5,933</u>
	<u>Schedule 415, Supporting Schedule Equipment</u>		
26.	Total - Locomotives	Line 5, col. f	<u>-</u>
27.	Total - Freight Train Cars	Line 24, col. f	<u>-</u>
28.	Total - Highway Equipment	Line 32, col. f	<u>-</u>
	Floating Equipment - Revenue Service		
29.	Marine Line-Haul	Line 33, col. f	<u>-</u>
30.	Local Marine	Line 34, col. f	<u>-</u>
31.	Total - Floating Equipment	Line 35, col. f	<u>-</u>
32.	Other Equipment	Col. f, sum of lines 37 thru 40	<u>-</u>
33.	Work & Other Non-revenue Equipment	Line 41, col. f	<u>-</u>
34.	Total - All Equipment	Line 43, col. f	<u>-</u>

Selected Items (a)	1982 R-1 Location (b)	RRB Accounting As of 12/31/86 (Dollars in Thousands) (c)
35. OTHER ACCOUNTS (SEE INSTRUCTIONS)		\$ _____
_____	_____	_____
_____	_____	_____
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