

**UNION PACIFIC
RAILROAD**

139400

400
DUPLICATE



Annual Report

to the

Interstate

Commerce

Commission

R-1

**FOR THE PERIOD ENDING
DECEMBER 31, 1990**

NOTICE

1 This Form for annual report should be filled out in triplicate and two copies returned to the Interstate Commerce Commission, Bureau of accounts, Washington, D C 20423, by March 31 of the year following that for which the report is made. One copy should be retained in respondent's files. Attention is specially directed to the following provisions of Part 1 of the Interstate Commerce Act

(49) U.S.C. 11145. Reports by carriers, lessors, and associations

(a) The Interstate Commerce Commission may require—

(1) carriers, brokers, lessors, and associations, or classes of them as the Commission may prescribe, to file annual, periodic, and special reports with the Commission containing answers to questions asked by it, and

(2) a person furnishing cars or protective services against heat or cold to a rail or express carrier providing transportation subject to this subtitle, to file reports with the Commission containing answers to questions about those cars or services

(b)(1) An annual report shall contain an account, in as much detail as the Commission may require, of the affairs of the carrier, broker, lessor, or association for the 12-month period ending on the 31st day of December of each year. However, when an annual report is made by a motor carrier, a broker, or a lessor or an association maintained by or interested in one of them, the person making the report may elect to make it for the 13-month period accounting year ending at the close of one of the last 7 days of each calendar year if the books of the person making the report are kept by that person on the basis of that accounting year

(2) An annual report shall be filed with the Commission by the end of the 3rd month after the end of the year for which the report is made unless the Commission extends the filing date or changes the period covered by the report. The annual report and, if the Commission requires, any other report made under this section, shall be made under oath

(c) The Commission shall streamline and simplify, to the maximum extent practicable, the reporting requirements applicable under this subchapter to motor common carriers of property with respect to transportation provided under certificates to which the provisions of section 10922(b)(4)(E) of this title apply and to motor contract carriers of property with respect to transportation provided under permits to which the provisions of section 10923(b)(5) of this title apply. Pub. L. 95-473, Oct. 17, 1978, 92 Stat. 1427, Pub. L. 96-296 § 5(b), July 1, 1980, 94 Stat. 796

(49) U.S.C. 11901. (g) A person required to make a report to the Commission, answer a question, or make, prepare, or preserve a record under this subtitle concerning transportation subject to the jurisdiction of the Commission under subchapter II of chapter 105 of this title, or an officer, agent, or employee of that person that (1) does not make the report, (2) does not specifically, completely, and truthfully answer the question, (3) does not make, prepare, or preserve the record in the form and manner prescribed by the Commission, or (4) does not comply with section 10921 of this title, is liable to the United States Government for a civil penalty of not more than \$500 for each violation and for not more than \$250 for each additional day the violation continues. After the date of enactment of this sentence, no penalties shall be imposed under this subsection for a violation relating to the transportation of household goods. Any such penalties that were imposed prior to such date of enactment shall be collected only in accordance with the provisions of subsection (h) of this section

The term "carrier" means a common carrier subject to this part, and includes a receiver or trustee of such carrier, and the term "lessor" means a person owning a railroad, a water line, or a pipe line, leased to and operated by a common carrier subject to this part, and includes a receiver or trustee of such lessor. * * *

The respondent is further required to send to the Bureau of Accounts immediately upon preparation, two copies of its latest annual report to stockholders. See schedule B, page 2

2 The instructions in this Form should be carefully observed, and each question should be answered fully and accurately, whether it has been answered in a previous annual report or not. Except in cases where they are specifically authorized, cancellations, arbitrary check marks, and the like should not be used either as partial or as entire answers to inquiries. If any inquiry, based on a preceding inquiry in the present report form is, because

of the answer rendered to such preceding inquiry, inapplicable to the person or corporation in whose behalf the report is made, such notation as "Not applicable, see page _____, schedule (or line) number _____" should be used in answer thereto, giving precise reference to the portion of the report showing the facts which make the inquiry inapplicable. Where the word "none" truly and completely states that fact, it should be given as the answer to any particular inquiry or any particular portion of an inquiry. Where dates are called for, the month and day should be stated as well as the year. Customary abbreviations may be used in stating dates

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

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

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

6 Money items, except averages, throughout the annual report form should be shown in thousands of dollars adjusted to accord with footings. Totals for amounts reported in subsidiary accounts included in supporting schedules must be in agreement with related primary accounts. For purposes of rounding, amounts of \$500 but less than \$1,000 should be raised to the nearest thousand dollars, and amounts of less than \$500 should be lowered

7 Railroad corporations, mainly distinguished as operating companies and lessor companies, are for the purpose of report to the Interstate Commerce Commission divided into classes. An operating company is one whose officers direct the business of transportation and whose books contain operating as well as financial accounts, a lessor company, the property of which being leased to and operated by another company, is one that maintains a separate legal existence and keeps financial but not operating accounts

Operating companies are broadly classified, with respect to their operating revenues, according to the following general definitions

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

Class II companies are those having annual operating revenues less than \$50,000,000 but in excess of \$10,000,000

Class III companies are those having annual operating revenues of \$10,000,000 or less

All switching and terminal companies will be designated class III railroads

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

Commission means the Interstate Commerce Commission. Respondent means the person or corporation in whose behalf the report is made. Year means the year ended December 31 for which the report is made. The Close of the Year means the close of business on December 31 of the year for which the report is made, or, in case the report is made for a shorter period than one year, it means the close of the period covered by the report. The Beginning of the Year means the beginning of business on January 1 of the year for which the report is made, or, in case the report is made for a shorter period than one year, it means the beginning of the period covered by the report. The Preceding Year means the year ended December 31 of the year next preceding the year for which the report is made. The Uniform System of Accounts for Railroad Companies means the system of accounts in Part 1201 of Title 49 Code of Federal Regulations, as amended.

For Index, See back of book

ANNUAL REPORT

OF

UNION PACIFIC RAILROAD
COMBINED WITH MISSOURI PACIFIC RAILROAD

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1990

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

(Name) C. E. Billingsley (Title) Chief Accounting Officer

(Telephone number) 215 861-3200

(Area code)

(Telephone number)

(Office address) Martin Tower, Eighth & Eaton Avenues, Bethlehem, PA 18018

(Street and number, city, State, and ZIP code)

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
		N O N E

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

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

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

STOCKHOLDERS REPORTS

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

Check appropriate box

☐ Two copies are attached to this report

☐ Two copies will be submitted _____
(date)

☒ No annual report to stockholders is prepared

*The combined report of Union Pacific Railroad (UPRR) includes Union Pacific Railroad Company (UP) 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, except for Missouri-Kansas-Texas System (MKT), which is included at acquisition cost.

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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.

It is estimated that an average of 800 burden hours per response are required to complete this collection of information. This estimate includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Comments concerning the accuracy of this burden estimate or suggestions for reducing this burden should be directed to the Section of Administrative Services, Interstate Commerce Commission and the Office of Information and Regulatory Affairs, Office of Management and Budget.

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, 5 per share, debenture stock, 5 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.
- 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 respondent (if within 1 year prior to the actual filing of this report), had the highest voting powers in the respondent, showing for each his address, the number of votes which he would have had a right to cast on that date had a meeting then been in order, and the classification of the number of votes to which he was entitled, which respect to securities held by him, such securities being classified as common stock, second preferred stock, first preferred stock, and other securities, stating in a footnote the names of such other securities (if any) If any such holder held in trust, give (in a footnote) the particulars of the trust. In the case of voting trust agreements, give as supplemental information the names and addresses of the thirty largest holders of the voting trust certificates and the amount of their individual holdings. If the stock book was not closed or the list of stockholders compiled within such year, show such thirty security holders as of the close of the year

Line No	Name of security holder	Address of security holder	Number of votes to which security holder was entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No
				Common (d)	Stock		
					PREFERRED		
					Second (e)	First (f)	
(a)	(b)	(c)					
1	UP:						1
2	Union Pacific						2
3	Holdings, Inc.		22,428,715	22,428,715			3
4							4
5							5
6	MP:						6
7	Missouri						7
8	Pacific						8
9	Corporation		1,000	1,000			9
10							10
11							11
12							12
13							13
14							14
15	Notes and Remarks:						15
16							16
17	1/ UP Common - \$10.00 Par Value - Preferred - Cancelled						17
18	MP Common - \$ 1.00 Par Value - Preferred - None						18
19							19
20	2/ UP - April 15, 1939 record date for meeting of stockholders						20
21	May 9, 1939.						21
22	MP - February 27, 1986 record date for meeting of stockholders						22
23	April 18, 1986.						23
24							24
25	3/ UP - 22,428,715 as of December 31, 1990.						25
26	MP - 1,000 as of December 31, 1990.						26
27							27
28							28
29							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

2/ UP - April 20, 1990
MP - April 20, 1990

3/ UP - Salt Lake City, UT
MP - Salt Lake City, UT

Notes to Page 2, Item 1 - List of consolidated and combined companies.

Union Pacific Railroad Company (UP)
The St. Joseph & 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
UP Subs, 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 our 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 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 begin- ning of year (c)	Line No.
CURRENT ASSETS						
1		701	Cash	\$6,125	\$27,736	1
2		702	Temporary Cash Investments	175	294	2
3		703	Special Deposits	4,071	2,575	3
			Accounts Receivable (A)			
4		704	- Loan and Notes	175	1,761	4
5		705	- Interline and Other Balances	13,708	13,790	5
6		706	- Customers	41,281	34,093	6
7		707	- Other	60,799	68,793	7
8		709,708	- Accrued Accounts Receivables	105,589	133,342	8
9		708.5	- Receivables from Affiliated Companies	284,482	294,908	9
10		709.5	- Less: Allowance for Uncollectible Accounts	0	0	10
11		710,711,714	Working Funds Prepayments Deferred Income Tax Debits	126,294	104,859	11
12		712	Materials and Supplies	149,853	137,238	12
13		713	Other Current Assets	219	4,287	13
14			TOTAL CURRENT ASSETS	\$792,771	\$823,676	14
OTHER ASSETS						
15		715, 716, 717	Special Funds	\$25,877	\$13,315	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedules 310 and 310A)	408,969	379,362	16
17		722, 723	Other Investments and Advances	5,900	4,662	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities - Cr.	0	0	18
19		737, 738	Property Used in Other than Carrier Operation (Less Depreciation) \$12,577	99,122	115,296	19
20		739, 741	Other Assets	93,839	85,377	20
21		743	Other Deferred Debits	43,522	23,443	21
22		744	Accumulated Deferred Income Tax Debits	0	0	22
23			TOTAL OTHER ASSETS	\$677,229	\$621,455	23
ROAD AND EQUIPMENT						
24		731, 732	Road (Schedule) 330 L-30 cols. h & b	\$6,902,514	\$6,486,860	24
25		731, 732	Equipment (Schedule) L-39 Cols. h & b	4,291,011	4,273,552	25
26		731, 732	Unallocated Items	219,731	180,652	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,378,256)	(3,121,700)	27
28			Net Road and Equipment	\$8,035,000	\$7,819,364	28
29	*		TOTAL ASSETS	\$9,505,000	\$9,264,495	29
(A) See Note 4 on page 9.						

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 begin- ning of year (c)	Line No.
CURRENT LIABILITIES						
30		751	Loans and Notes Payable	\$0	\$0	30
31		752	Accounts Payable; Interline and Other Balances	9,902	6,941	31
32		753	Audited Accounts and Wages	112,335	156,933	32
33		754	Other Accounts Payable	25,614	24,312	33
34		755, 756	Interest and Dividends Payable	42,464	44,314	34
35		757	Payables to Affiliated Companies	0	0	35
36		759	Accrued Accounts Payable	721,588	748,564	36
37		760, 761, 761.5, 762	Taxes Accrued	110,583	112,150	37
38		763	Other Current Liabilities	4,013	3,672	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	156,750	196,954	39
40			TOTAL CURRENT LIABILITIES	\$1,183,249	\$1,293,840	40
NON-CURRENT LIABILITIES						
41		765, 767	Funded Debt Unmatured	\$445,779	\$497,625	41
42		766	Equipment Obligations	719,660	761,333	42
43		766.5	Capitalized Lease Obligations	119,358	60,915	43
44		768	Debt in Default	0	0	44
45		769	Accounts Payable; Affiliated Companies	160,574	166,681	45
46		770.1, 770.2	Unamortized Debt Premium	(24,540)	(25,005)	46
47		781	Interest in Default	0	0	47
48		783	Deferred Revenues-Transfers from Government Authorities	0	0	48
49		786	Accumulated Deferred Income Tax Credits	2,447,394	2,333,496	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	309,119	328,768	50
51			TOTAL NON-CURRENT LIABILITIES	\$4,177,344	\$4,123,813	51
SHAREHOLDERS' EQUITY						
52		791, 792	Total Capital Stock:(Schedule 230) (L 10 & 17)	\$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	1,583	57
58		798	Unappropriated (Schedule 200)	3,602,834	3,305,269	58
59		798.1	Net Unrealized Loss on Non-current Marketable Equity Securities	0		59
60		798.5	Less Treasury Stock	0		60
61			Net Stockholders Equity	\$4,144,407	\$3,846,842	61
62			TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	\$9,505,000	\$9,264,495	62

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 Not Available \$ _____

(c) Is any part of pension plan funded? Specify Yes X No _____

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

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, 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 X

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U S C 610).
Yes _____ No X See 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 amounts of the respondent.

Disclose the nature and amount of contingency that is material.

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. (Explain and/or reference to the following pages.)

See Note 7 on page 10.

(a) Changes in Valuation Accounts

8 Marketable Equity Securities.

UPRR has no marketable equity securities.

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

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

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

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

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

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

NOTES AND REMARKS

1. Employee Benefit Plans (Note to Schedule 200)

Union Pacific Railroad (UPRR) participates in Union Pacific Corporation's (the Corporation) defined benefit pension plans covering substantially all salaried employees. Plan benefits are generally based on years of service and compensation during the last years of employment. The contributions to the plans are calculated based on the Projected Unit Credit actuarial funding method and are not less than the minimum funding standards set forth in the Employee Retirement Income Security Act of 1974, as amended. Pension expense allocated to UPRR under the Corporation's plan amounted to \$25.0 million in 1990 and \$27.4 million in 1989.

UPRR provides health care and life insurance benefits for eligible retired employees. The annual cost, which is not material in amount, is expensed as incurred.

2. Employee Benefit Plans (Note to Schedule 200)

The following Affiliated Companies were covered by the funded pension plans for salaried employees:

Union Pacific Corporation	Union Pacific Communications Corporation
American Refrigerator Transit Company	Union Pacific Freight Services Company
Delta Finance Company, Ltd.	Union Pacific Fruit Express Company
Missouri Improvement Company	Union Pacific Motor Freight Company
Missouri Pacific Truck Lines	Union Pacific Realty Company
Union Pacific Express Air	Union Pacific Technologies, Inc.
Standard Realty & Development Company	

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 Fund for Effective Government (Note to Schedule 200)

The Corporation, the 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 the Corporation. UPRR's executive and administrative personnel are solicited annually by the Fund consistent with the Act and certain executive officers of UPRR are members of the Fund's managing Finance Committee.

4. Accounts Receivable Sold (Note to Schedule 200)

In September 1989, UPRR entered into a two-year agreement to sell, on a revolving basis, an undivided percentage ownership interest in a designated pool of accounts receivable. At December 31, 1990 and 1989, accounts receivable is presented net of the \$300 million receivables sold.

5. Common Stock (Note to Schedule 200)

Concurrently with the acquisition of the MKT, 80 shares of the MP's \$1.00 par value common stock were exchanged for 80 shares of \$1.00 par value class A stock. The remaining 920 shares of common stock outstanding and the 80 shares of class A stock have identical voting rights and other privileges except with respect to dividends.

The class A stock is entitled to a cash dividend whenever a dividend is declared on the common stock, in an amount which equals 8% of the sum of the dividends on both the class A stock and the common stock. However, dividends may be declared and paid on the class A stock only when there is unappropriated available income in respect of prior calendar years which is sufficient to make a sinking fund payment equal to 25% of such dividend for the benefit of the 5 1/2% Subordinated Income Debentures or the Certificates Constituting a Charge on Income. To the extent that dividends are paid on the common stock but not the class A stock because the amount of unappropriated available income is insufficient to make such a sinking fund payment, a special cash dividend on the class A stock shall be paid when sufficient unappropriated available income exists to make the sinking fund payment. Such insufficiency does not affect MP's right to declare dividends on the common stock. At December 31, 1990, dividends in arrears on the class A stock totalled \$9.4 million.

There are no other dividend restrictions on MP's capital stock other than those described in Note 6.

6. Retained Earnings (Note to Schedule 200)

The Board of Directors of UP has determined to restrict as to dividends \$131.1 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 the Corporation by means of a dividend in June 1971 (\$110.1 million) and (b) the amount of which the fair market value exceeded the book value of certain investment securities which were transferred to the Corporation by means of a dividend in November 1972 (\$21.0 million). The amount of UP's retained earnings available for cash dividends was \$2,309.6 million at December 31, 1990.

Certain debt agreements impose dividend restrictions on MP. The amount of retained earnings available for dividends at December 31, 1990 was \$556.5 of a total of \$984.1 million. See Note 5 for other dividend restrictions on MP Capital Stock.

7. Contingent Liabilities (Note to Schedule 200)

There are various lawsuits pending against Union Pacific Railroad. UPRR also is subject to Federal, state and local environmental laws and regulations, and is currently participating in the investigation and cleanup of various sites. Where the costs of cleanup can be reasonably determined, and such cleanup is probable, UPRR has recorded a liability. As the scope and cost of additional site cleanup becomes known, additional amounts will be provided. UPRR does not expect that any of the lawsuits or environmental costs will have a material adverse effect on its consolidated financial position.

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

NOTES TO FINANCIAL STATEMENTS

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200. COMPARATIVE STATEMENT OF FINANCIAL POSITION—EXPLANATORY NOTES—Concluded**NOTES TO FINANCIAL STATEMENTS**

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

NOTES TO FINANCIAL STATEMENTS

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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 18.

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

Line 14, column (b)
Line 14, column (d)
Line 14, column (e)
Line 49, column (b)

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					
1		(101) Freight Railway Operating Income	4504975	4353718	4504975	1/	1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	52701	55381	52701		4
5		(105) Water Transfers					5
6		(106) Demurrage	23669	18723	23669		6
7		(110) Incidental	3745	4502	3745		7
8		(121) Joint Facility-Credit	2645	3607	2645		8
9		(122) Joint Facility-Debit	-				9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	4587735	4435931	4587735		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)	4587735	4435931	4587735		13
14	*	(531) Railway operating expenses	3770221	3660018	3770221		14
15	*	Net revenue from railway operations	817514	775913	817514		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	20271	13775			16
17		(510) Miscellaneous rent income	14460	12493			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	7	6			19
20		(514) Interest Income	85345	59079			20
21		(516) Income from sinking and other funds	1018	1007			21
22		(517) Release of premiums on funded debt	23	19			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	50948	54409			24
		Income from affiliated companies: 519					
25		a. Dividends (equity method)	2199	1740			25
26		b. Equity in undistributed earnings (losses)	36914	60978			26
27		TOTAL OTHER INCOME (lines 16-26)	211185	203506			27
28		TOTAL INCOME (lines 15, 27)	1028699	979419			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	7333	6650			29
30		(544) Miscellaneous taxes					30
31		(545) Separately operated properties-Loss					31
32		(549) Maintenance of investment organization					32
33		(550) Income Transferred under contracts and agreements					33
34		(551) Miscellaneous income charges	30347	8657			34
35		(553) Uncollectible accounts					35
36		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)	37680	15307			36
37		Income available for fixed charges (lines 28, 36)	991019	964112			37

1/ See note on page 18.

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	108302	114550	38
39		(b) Interest in default			39
40		(547) Interest on unfunded debt	67877	58866	40
41		(548) Amortization of discount on funded debt	1028	1326	41
42		TOTAL FIXED CHARGES (lines 38-41)	177207	174742	42
43		Income after fixed charges (lines 37, 42)	813812	789370	43
OTHER DEDUCTIONS					
		(546) Interest on funded debt:			
44		(c) Contingent interest	8234	8531	44
UNUSUAL OR INFREQUENT ITEMS					
45		(555) Unusual or infrequent items (debit) credit			45
46		Income (Loss) from continuing operations (before income taxes)	805578	780839	46
PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:			
47	*	(a) Federal income taxes	143012	82638	47
48	*	(b) State income taxes	12008	7199	48
49	*	(c) Other income taxes			49
50	*	(557) Provision for deferred taxes	116993	146114	50
51		TOTAL PROVISIONS FOR INCOME TAXES (lines 47-50)	272013	235951	51
52	*	Income from continuing operations (lines 46-51)	533565	544888	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 52 + 53 + 54)	533565	544888	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)	533565	544888	61
Reconciliation of net railway operating income (NROI)					
62	*	Net revenues from railway operations	817514	775913	62
63	*	(556) Income taxes on ordinary income (—)	(155020)	(89837)	63
64	*	(557) Provision for deferred income taxes (—)	(116993)	(146114)	64
65		Income from lease of road and equipment (—)	(65)	(24)	65
66		Rent for leased roads and equipment (+)	2984	801	66
67		Net railway operating income (loss)	548420	540739	67

NOTES AND REMARKS FOR SCHEDULES 210 and 220

Passenger information is not reported in accordance with exemption granted by the ICC Bureau of Accounts in letter dated October 21, 1976.

220. RETAINED EARNINGS
(Dollars in Thousands)

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

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

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

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

5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 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 (a)	Retained earnings— Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$ 3,096,506	\$ 208,763	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	496,651	36,914	3
4		(603) Appropriations released	1,583		4
5		(606) Other credits to retained earnings			5
6		TOTAL	498,234	36,914	6
		DEBITS			
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings			8
9		(620) Appropriations for sinking and other funds	1,583		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	236,000		11
12		Preferred stock ¹			12
13		TOTAL	237,583	-	13
14		Net increase (decrease) during year (Line 6 minus line 13)	260,651	36,914	14
15	*	Balances at close of year (Lines 1, 2 and 14)	3,357,157	245,677	15
16	*	Balances from line 15(c)	245,677	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year (798)	3,602,834	NA	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year \$ <u>1,583</u>			19
20		Debits during year \$ <u>1,583</u>			20
21		Balance at Close of year \$ <u>1,583</u>			21
22		Amount of assigned Federal income tax consequences. Account 606 \$ _____			22
23		Account 616 \$ _____			23

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

230. CAPITAL STOCK

PART I. CAPITAL STOCK

(Dollars in Thousands)

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

Line No.	Class of Stock (a)	Par Value (b)	Number of Shares				Book Value at End of Year		Line No.
			Authorized (c)	Issued (d)	In Treasury (e)	Outstanding (f)	Outstanding (g)	In Treasury (h)	
1	Common UP	10	29617870	22428715		22428715	224287		1
2	MP - Common Stock 1/	1	920	920		920	1		2
3	MP - Class A Stock 1/	1	80	80		80			3
4	Preferred								4
5									5
6									6
7									7
8									8
9									9
10	TOTAL		29618870	22429715		22429715	224288		10

1/ See Note 5, page 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 cash flows during the year. Either direct or indirect method can be used. The direct method shows as its principal components operating cash receipts and payments, such as cash received from customers and cash paid to suppliers and employees, the sum of which is net cash flow from operating activities. The indirect method starts with net income and adjusts it for revenue and expense items that were not the result of operating cash transactions in the current period to reconcile it to net cash flow from operating activities. If direct method is adopted complete lines 1-41; indirect method complete lines 10-41. Cash for the purpose of this schedule shall include cash and cash equivalents which are short term, highly liquid investments readily convertible to know amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and financing activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) and noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity acquiring assets of assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
CASH FLOWS FROM OPERATING ACTIVITIES					
1		Cash received from operating revenues	-	-	1
2		Dividends received from affiliates	-	-	2
3		Interest received	-	-	3
4		Other income	-	-	4
5		Cash paid for operating expenses	-	-	5
6		Interest paid (net amounts capitalized)	-	-	6
7		Income taxes paid	-	-	7
8		Other deductions	-	-	8
9		NET CASH PROVIDED BY OPERATING ACTIVITIES	-	-	9
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
10		Income from continuing operations	533,565	544,888	10
11		Loss (gain) on sale or disposal of tangible property and investments	(45,413)	(40,490)	11
12		Depreciation and amortization expenses	415,200	385,523	12
13		Net increase (decrease) in deferred income taxes	113,898	121,227	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(36,914)	(60,978)	14
15		Net increase (decrease) in Accounts Receivable	30,227	178,188	15
16		Decrease (increase) in Material and Supplies and other current assets	(31,478)	68,813	16
17		Increase (Decrease) in current liabilities other than debt	(70,387)	101,894	17
18		Increase (Decrease) in other - net	(53,204)	(119,148)	18
19		Net cash provided from continuing operations	855,494	1,179,919	19
20		Add (Subtract) cash generated (paid) by reason of discontinued operations and extraordinary items	-	-	20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES	855,494	1,179,919	21
CASH FLOWS FROM INVESTING ACTIVITIES					
22		Proceeds from sale of property	107,453	72,012	22
23		Capital expenditures	(689,959)	(740,550)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	-	-	24
25		Proceeds from sale/repayment of investment and advances	21,178	(32,955)	25
26		Purchase price of long-term investment and advances	-	-	26
27		Net decrease (increase) in sinking and other special funds	(2,899)	17,055	27
28		Other - net	-	-	28
29		NET CASH USED IN INVESTING ACTIVITIES	(564,227)	(684,438)	29
CASH FLOWS FROM FINANCING ACTIVITIES					
30		Proceeds from issuance of long-term debt	132,307	206,200	30
31		Principle payments of long-term debt	(210,067)	(141,112)	31
32		Proceeds from issuance of capital stock	-	-	32
33		Purchase price of acquiring treasury stock	-	-	33
34		Cash dividends paid	(236,000)	(234,000)	34
35		Advance from (to) UP Corporation and other	783	(313,557)	35
36		NET CASH FROM FINANCING ACTIVITIES	(312,997)	(482,469)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,730)	13,012	37
38		Cash and cash equivalents at beginning of the year	28,030	15,018	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR	6,300	28,030	39
Footnotes to Schedule 240					
Cash paid during the year for:					
40		Interest (net of amount capitalized)	1/	1/	40
41		Income taxes paid	154,267	0	41

1/ Fixed charges include intercompany interest expense of \$65,575 and \$67,493 for 1990 and 1989. Interest payments approximates fixed charges less intercompany interest

245. WORKING CAPITAL
(Dollars in Thousands)

- 1 This schedule should include only data pertaining to railway transportation services.
2 Carry out calculation of lines 9, 10, 20, and 21, to the nearest whole number

Line No.	Item (a)	Source No.	Amount (b)	Line
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	13,708	1
2	Customers (706)	Schedule 200, line 6, column b	41,281	2
3	Other (707)	Note A	28,465	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	83,454	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,587,735	5
6	Rent Income	Note B	121,948	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	4,709,683	7
8	Average Daily Operating Revenues	Line 7 ÷ 360 days	13,082	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 ÷ line 8	6	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	21	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	9,902	11
12	Audited Accounts and Wages Payable (753)	Note A	112,335	12
13	Accounts Payable—Other (754)	Note A	25,614	13
14	Other Taxes Accrued (761.5)	Note A	108,645	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	256,496	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	3,770,221	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column b	413,348	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	3,478,821	18
19	Average Daily Expenditures	Line 18 ÷ 360 days	9,663	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 ÷ line 19	27	20
21	Days of Working Capital Required	Line 10 - line 20 (Note C)	0	21
22	Cash Working Capital Required	Line 21 x line 19	0	22
23	Cash and Temporary Cash Balance	Schedule 200, line 1 + line 2, column b	6,300	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	0	24
MATERIALS AND SUPPLIES				
25	Total Material and Supplies (712)	Note A	149,853	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	3,215	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	146,638	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	146,638	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 121, 122, 123, 127, 128, 129, 133, 134, 135, 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 pages 26 - 29

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%)	SLS Ry. (50.0%)
Ark. & Mfs. Ry. B & Term. Co. (33.3%)	SLS Ry. (66.7%)
Brownsville & Matamoros Br. Co. (50.0%)	Natl. Ry. of Mexico (50.0%)
Camas Prairie RR 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. (16.7%)	BN Inc. (33.3%), ATSF Ry., Chicago Pacific Corp., D&RGW (16.67% each)
Houston Belt & Terminal Ry. (50.0%)	ATSF Ry. (25.0%), Chicago Pacific Corp. (12.5%), BN Inc. (12.5%)
Kansas City Terminal Ry. Co. (25.0%)	BN Inc (16.7%), ATSF Ry., CM&W, C&NWT Co., KCS Ry., N&W Ry., SLSW Ry., Soo Line (8.3% each)
Longview Switching Co. (50.0%)	BN Inc. (50.0%)
Oakland Terminal Ry. (50.0%)	ATSF Ry. (50.0%)
Ogden Union Ry. & Depot Co. (50.0%)	SPT Co. (50.0%)
Portland Terminal RR Co. (40.0%)	BN Inc. (40.0%), SPT Co. (20.0%)
Portland Traction Co. (50.0%)	SPT Co. (50.0%)
St. Joseph Terminal RR Co. (50.0%)	ATSF Ry. (50.0%)
Southern Illinois & Mo. Br. Co. (60.0%)	SLSW Ry. (40.0%)
Texas City Terminal Ry. (66.7%)	ATSF Ry. (33.3%)
Trailer Train Co. (23.0%)	

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. "21" "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 or 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.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 310

1. Give particulars of investments in stocks, bonds, other secured obligations, unsecured notes, and investment advances of companies affiliated with respondent, included in accounts Nos. 715, "Sinking Funds"; 716, "Capital Funds"; 721, "Investments and Advances Affiliated Companies"; and 717, "Other Funds."
2. Entries in this schedule should be made in accordance with the definitions and general instructions given on page 18, classifying the investments by means of letters, figures, and symbols in columns (a), (b), and (c).
3. Indicate by means of an arbitrary mark in column (d) the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars of such obligations in footnotes.
4. Give totals for each class and for each subclass and a grand total for each account.
5. Entries in column (d) should show date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (d) may be reported as "Serially 19__ to 19__." Abbreviations in common use in standard financial publications may be used 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.

310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES (Dollars in Thousands)												
Line No.	Account No (a)	Class No (b)	Kind of Industry (c)	Name of leasing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Investments and Advances					Dividends or Interest credited to Income (l)	
						Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)	Disposed of profit (loss) (j)		Adjustments credited to Acct 721 5 (k)
1	721	A1		STOCKS - CARRIERS ACTIVE								
2				Alameda Belt Line	50 0	\$471			\$471		(\$471)	
3				Alton & Southern Railway	50 0	8,000			8,000			
4				American Refrigerator Transit Co. (A)	100 0	378			378			
5				Ark. & Mfe Ry. Bridge & Term Pfd (A)	33 3	550			550			
6				Ark. & Mfe. Ry. Bridge & Term Com. (A)(B)	33 3	290			290			
7				Belt Railway of Chicago	8.3	240	20		260			
8				Brownville & Matamoros Bridge Co (A)	50 0	250			250			
9				Camas Prairie Railroad Co.	50 0	50			50			
10				Central California Traction Co.	33 3	664			664		(664)	
11				Chicago & Western Indiana RR	20.0	1,000			1,000			
12				Denver Union Terminal Ry Co.	16.7	5			5			
13				Houston Belt & Terminal Ry (A)(B)	50 0	13			13			
14				Kansas City Terminal Ry. (A)(B)	25 0	290			290		(612)	
15				Longview Switching Co.	50 0	1			1			
16				Missouri Pacific Truck Lines (A)	100 0	2,085			2,085		(8,693)	
17				Oakland Terminal Railway	50 0	113			113		(113)	
18				Ogden Union Ry. & Depot Co	50 0	13			13			
19				Portland Terminal RR Co.	40 0	1,879			1,879			
20				Portland Traction Co	50 0	1,799			1,799			199
21				St. Joseph Terminal RR Co	50 0	1/			0			
22				Southern Illinois & Missouri Bridge Co (A)	60 0	28			28			
23				Texas City Terminal Ry	66 7	1,278			1,278			2,000
24				Trailer Train Co (D)	23 0	46,713		1,829	44,884			
25				Union Pacific Fruit Express Corp.	100 0	14,622			14,622			
26				Union Pacific Motor Freight Co	100 0	5			5			
27	721	A3		STOCKS - NONCARRIERS - ACTIVE								
28				Automated Monitoring & Control International	50 0	3,367			3,367			
29		VI		Missouri Improvement Co (A)	100 0	5,105			5,105			
30		VI		Standard Realty & Development	100 0	12,003			12,003			
31				Transportation Data Exchange, Inc.	24 8	450			450			
32		VI		Southwestern States Management Co	100 0	3,201			3,201			
33				Union Pacific Freight Service	100 0	1			1			
34				UP Financial Corp	100 0		1		1			
35			VI	Donland Development Company	100 0	250			250			
36				UP Venture Leasing			499		499			
37				TOTAL CLASS A		\$105,110	\$520	\$1,829	\$103,801	\$0	(\$10,553)	\$2,199

310 INVESTMENTS AND ADVANCES AFFILIATED COMPANIES (Dollars in Thousands)												
Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Investments and Advances					Line No.	
						Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)	Disposed of profit (loss) (j)		Adjustments credited to Acct. 721.5 income (k)
38	721	D1		UNSECURED NOTES - CARRIERS - ACTIVE								38
39				St. Joseph Terminal RR Co.		176			176			39
40				Terminal RR Assn. of St. Louis		2,506	637		3,143			40
41				Trailer Train Co.		1,694			1,694		(116)	41
42				TOTAL CLASS D		\$4,375	\$637	\$0	\$5,012	\$0	(\$116)	42
43	721	E1		INVESTMENT ADVANCES - CARRIERS - ACTIVE								43
44				Alameda Belt Line		20			- 20			44
45				Ark. & Mts. Ry. Bridge & Term		21		63	(42)			45
46				Belt Railway of Chicago		2,402	1,029		3,431			46
47				Camas Prairie RR Co.		250			250			47
48				Chicago & Western Indiana RR		8,443	231		8,674			48
49				Denver Union Terminal Ry Co		566			566			49
50				Harbor Belt Line RR Co.		15			15			50
51				Houston Belt & Terminal Ry		8,525	418		8,943			51
52				Kansas City Terminal Ry. Co.		9,889			9,889			52
53				Longview Switching Co.		37			37			53
54				Union Pacific Express Air		3,874		2,968	906			54
55				Missouri Pacific Intermodal Transport, Inc		48			48			55
56				Missouri Pacific Truck Lines, Inc		8,863		1,000	7,863			56
57				Oakland Terminal Railway		501			501	(40.1)		57
58				Ogden Union Ry. & Depot Co.		1,505		421	1,084			58
59				Port Terminal Ry. Assn		278	7		285			59
60				Portland Traction		100	36		136			60
61				St. Joseph Terminal RR Co		154		75	79			61
62				Southern Illinois & Missouri Bridge Co		960		274	686			62
63				Terminal Railroad Assn. of St. Louis		2,908		835	2,073			63
64				Wichita Terminal		115			115			64
65	721	E3	VI	INVESTMENT ADVANCES - NONCARRIERS - ACTIVE								65
66				Missouri Improvement Co		579			579			66
67				Union Pacific Freight Service		5,020		4,175	845			67
68				Union Pacific Communication Corp.		1,000		49	951			68
69				Texas Missouri Pacific		1,843			1,843			69
70				Missouri Pacific Corporation		16,268			16,268			70
				UP Venture Leasing			1,504		1,504			
71				TOTAL CLASS E		\$72,184	\$3,225	\$9,860	\$85,549	\$0	(\$4.1)	71
72				TOTAL ACCOUNT 721		\$181,669	\$4,382	\$11,689	\$174,362	\$0	(\$11,070)	72

(A)(B) - Lien references, as described on page 24

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

Companies under joint control described on page 24

1/ - Carried at nominal value of \$1.00

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

Line No.	Investments and advances				Disposed of profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (i)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
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			BLANK NOT USED					21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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 instructions 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 (a)	Balance at beginning of year (b)	Adjustment for investments equity method (c)	Equity in undistributed earnings (losses) during year (d)	Amortization during year (e)	Adjustment for investments disposed of or written down during year (f)	Balance at close of year (g)	Line No.
	CARRIERS:							
1	Alton & Southern Rwy.	2,881		0			2,881	1
2	American Refrigerator Transit Co.	5,955		297			6,252	2
3	Ark. & Mfs. Ry. Bridge Terminal Co.	20		0			20	3
4	Belt Ry. of Chicago	438		0			438	4
5	Brownsville & Matamoros Bridge Co.	2,284		1,253			3,537	5
6	Chicago Western Indiana RR	921		70			991	6
7	Houston Belt & Terminal Rwy.	2,872		85			2,757	7
8	Kansas City Terminal Rwy.	208		0			208	8
9	Missouri Pacific Truck Lines	6,178		2,261			8,439	9
10	(incl. UPEA & MPIT)							10
11	Ogden Union Rwy. & Depot Co.	37		0			37	11
12	Portland Terminal Railroad Company	(836)		5			(831)	12
13	Portland Traction Co.	(15)		346			331	13
14	Southern Illinois & Missouri Bridge Co.	4		0			4	14
15	Terminal RR Assn. of St. Louis	1,102		0			1,102	15
16	Texas City Terminal Ry.	3,516		790			4,306	16
17	Union Pacific Fruit Express Co.	68,773		7,040			75,813	17
18	Union Pacific Motor Freight Co	10,275		78			10,353	18
19	TOTAL CARRIER	\$104,213	\$0	\$12,225	\$0	\$0	\$116,438	19
20								20
21	NONCARRIER:							21
22	Automated Monitoring & Control Intern'l	(581)		697			116	22
23	Delta Finance	(5,454)		1,075			(4,379)	23
24	Don Land Development Company	527		346			873	24
25	Missouri Improvement Co.	36,741		(317)			36,424	25
26	Southwestern States Management Company	18		572			590	26
27	Standard Realty & Development	27,084		7,080			34,144	27
28	Trailer Train Co.	41,695		12,998			54,693	28
29	Union Pacific Communication Corporation	(567)		0			(567)	29
30	Union Pacific Freight Service	5,107		2,154			7,261	30
31	UP Venture Leasing	0		84			84	31
32	TOTAL NONCARRIER	\$104,550	\$0	\$24,689	\$0	\$0	\$129,239	32
33								33
34	TOTAL EQUITY	\$208,763	\$0	\$36,914	\$0	\$0	\$245,677	34

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. The balances, by primary accounts, should insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (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 or 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 sub 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 location 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

During the year, 9.7 acres of land was purchased at Mira Loma, California for \$1.1 million.

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT (Dollars in Thousands)										
Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, and lines reorganizations, etc. (d)	Expenditures for additions during the year (e)	Credits for property retired during the year (f)	Net charges during the year (g)	Balance at close of year (h)	Line No
1		(2) Land for transportation purposes	\$118,612	\$0	\$0	\$1,294	\$1,978	(\$684)	\$117,928	1
2		(3) Grading	406,611	0	0	3,648	5,453	(1,805)	404,806	2
3		(4) Other, right-of-way expenditures	10,037	0	0	1,922	30	1,892	11,929	3
4		(5) Tunnels and subways	30,612	0	0	0	0	0	30,612	4
5		(6) Bridges, trestles, and culverts	369,775	0	0	26,885	3,675	23,210	392,985	5
6		(7) Elevated structures	0	0	0	0	0	0	0	6
7		(8) Ties	1,037,863	0	0	119,564	26,687	92,877	1,130,740	7
8		(9) Rail and other track material	2,436,844	0	0	180,200	(13,200)	193,400	2,630,244	8
9		(11) Ballast	624,968	0	0	59,547	15,235	44,312	669,280	9
10		(13) Fences, snow sheds and signs	17,386	0	0	709	264	445	17,831	10
11		(16) Station and office buildings	229,814	0	0	4,720	4,308	412	230,226	11
12		(17) Roadway buildings	30,419	0	0	1,046	1,475	(425)	29,990	12
13		(18) Water stations	2,996	0	0	(15)	4	(15)	2,977	13
14		(19) Fuel stations	34,977	0	0	388	297	91	35,068	14
15		(20) Shops and enginehouses	146,257	0	0	3,899	826	3,073	149,330	15
16		(22) Storage warehouses	0	0	0	0	0	0	0	16
17		(23) Wharves and docks	0	0	0	0	0	0	0	17
18		(24) Coal and ore wharves	927	0	0	0	0	0	927	18
19		(25) TOFC/COFC terminals	67,774	0	0	3,660	1,188	2,472	70,246	19
20		(26) Communication systems	95,781	0	0	14,845	8,755	6,080	101,871	20
21		(27) Signals and interlockers	417,668	0	0	28,790	2,609	26,181	443,849	21
22		(29) Power plants	1,267	0	0	0	20	(20)	1,247	22
23		(31) Power-transmission systems	10,708	0	0	438	184	254	10,962	23
24		(35) Miscellaneous structures	5,470	0	0	5	21	(16)	5,454	24
25		(37) Roadway machines	170,264	0	0	26,746	19,260	7,486	177,750	25
26		(39) Public improvements-Construction	134,935	0	0	21,973	1,253	20,720	155,655	26
27		(44) Shop machinery	81,976	0	0	2,736	6,869	(4,133)	77,843	27
28		(45) Power-plant machinery	2,919	0	0	2	157	(155)	2,764	28
29		Other (specify and explain)	0	0	0	0	0	0	0	29
30		TOTAL EXPENDITURES FOR ROAD	\$6,486,860	\$0	\$0	\$503,002	\$87,348	\$415,654	\$6,902,514	30

330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT (Dollars in Thousands)										
Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	Expenditures during the year for original road and equipment, and road extensions (c)	Expenditures during the year for purchase of existing lines, lines reorganizations, etc. (d)	Expenditures for additions 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.
31		(52) Locomotives	1,822,450	0	0	99,293	31,564	67,729	1,890,179	31
32		(53) Freight-train cars	2,118,251	0	0	10,021	67,193	(57,172)	2,061,079	32
33		(54) Passenger-train cars	0	0	0	0	0	0	0	33
34		(55) Highway revenue equipment	17,363	0	0	0	1,425	(1,425)	15,938	34
35		(56) Floating equipment	0	0	0	0	0	0	0	35
36		(57) Work equipment	116,824	0	0	6,644	2,871	3,773	120,597	36
37		(58) Miscellaneous equipment	37,973	0	0	76	14,652	(14,576)	23,397	37
38		(59) Computer systems and word processing equipment	160,691	0	0	31,596	12,466	19,130	179,821	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	\$4,273,552	\$0	\$0	\$147,630	\$130,171	\$17,459	\$4,291,011	39
40		(76) Interest during construction	40,594	0	0	0	248	(248)	40,346	40
41		(80) Other elements of investment	0	0	0	0	0	0	0	41
42		(90) Construction in progress	140,058	0	0	39,327	0	39,327	179,385	42
43		GRAND TOTAL	\$10,941,064	\$0	\$0	\$689,959	\$217,767	\$472,192	\$11,413,256	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 therefrom are included in the rent for equipment Account 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 rate 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	\$414,488	\$412,047	0.87				1
2	(4) Other, right-of-way expenditures	10,095	11,804	1.00				2
3	(5) Tunnels and subways	30,599	30,599	1.14				3
4	(6) Bridges, trestles, and culverts	373,967	393,838	1.50				4
5	(7) Elevated structures							5
6	(8) Ties	1,077,848	1,182,762	3.60				6
7	(9) Rail and other track material	2,478,008	2,557,495	3.86				7
8	(11) Ballast	646,881	687,395	3.17				8
9	(13) Fences, snow sheds, and signs	18,221	18,541	1.12				9
10	(16) Station and office buildings	230,381	230,541	3.35				10
11	(17) Roadway buildings	30,607	30,169	3.03				11
12	(18) Water stations	3,245	3,222	3.59				12
13	(19) Fuel Stations	36,050	36,120	3.27				13
14	(20) Shops and enginehouse	147,436	149,936	2.33				14
15	(22) Storage warehouses	0	0					15
16	(23) Wharves and docks	0	0					16
17	(24) Coal and ore wharves	927	927	2.62				17
18	(25) TOFC/COFC terminals	69,758	70,745	5.25				18
19	(26) Communication systems	99,016	107,639	3.47				19
20	(27) Signals and interlockers	421,343	444,482	1.91				20
21	(29) Power plants	1,165	1,147	4.17				21
22	(31) Power-transmission systems	11,272	11,516	2.40				22
23	(35) Miscellaneous structures	5,561	5,543	2.57				23
24	(37) Roadway machines	174,514	159,029	6.32				24
25	(39) Public improvements—Construction	136,367	153,922	1.14				25
26	(44) Shop machinery	83,852	79,490	3.94				26
27	(45) Power-plant machinery	2,754	2,601	4.35				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	\$6,504,353	\$6,781,510	3.21				30
	EQUIPMENT							
31	(52) Locomotives	\$1,858,152	\$1,914,243	4.68				31
32	(53) Freight-train cars	2,132,852	2,071,032	4.23				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	17,363	15,939					34
35	(56) Floating equipment							35
36	(57) Work equipment	117,123	118,755	3.52				36
37	(58) Miscellaneous equipment	38,333	23,685	8.07				37
38	(59) Computer systems and word processing equipment	158,816	159,553	10.88				38
39	TOTAL EQUIPMENT	\$4,322,639	\$4,303,207	4.68				39
40	GRAND TOTAL	\$10,826,992	\$11,084,717					40

See note on page 39.

335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED
(Dollars in Thousands)

1. Disclose the required information in regard to credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property," during the year relating to owned and used road and equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals-Credit-Equipment" accounts and "Other Rents-Credit-Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental-Debit-Equipment" account and "Other Rent-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 program other than for defense projects on lines 19 and 30.

Line No	Cross Check	Account (a)	CREDITS TO RESERVE During the year			DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No
			Balance at beginning of year (b)	Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$103,950	\$3,789	\$0	\$5,452	\$0	\$102,287	1
2		(4) Other, right-of-way expenditures	490	107	0	349	0	248	2
3		(5) Tunnels and subways	6,811	334	0	117	0	7,028	3
4		(6) Bridges, trestles, and culverts	75,816	5,821	0	4,836	0	76,801	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	245,710	39,749	0	34,974	0	250,485	6
7		(9) Rail and other track material	770,278	95,911	0	39,388	(107,115)	933,916	7
8		(11) Ballast	108,675	20,795	0	14,317	0	115,153	8
9		(13) Fences, snow sheds and signs	3,909	170	0	366	0	3,713	9
10		(16) Station and office buildings	27,976	7,775	0	5,620	0	30,131	10
11		(17) Roadway buildings	5,448	885	0	1,597	0	4,738	11
12		(18) Water stations	1,079	116	0	88	0	1,107	12
13		(19) Fuel stations	6,124	1,192	0	307	0	7,009	13
14		(20) Shops and enginehouses	33,758	3,276	0	1,302	0	35,732	14
15		(22) Storage warehouses	0	0	0	0	0	0	15
16		(23) Wharves and docks	0	0	0	0	0	0	16
17		(24) Coal and ore wharves	698	24	0	0	0	722	17
18		(25) TOFC/COFC terminals	10,203	3,748	0	1,317	0	12,634	18
19		(26) Communication systems	16,511	3,681	0	510	5,246	16,436	19
20		(27) Signals and interlockers	59,732	8,328	0	3,588	0	64,474	20
21		(29) Power plants	561	47	0	20	0	588	21
22		(31) Power-transmission systems	2,616	280	0	266	0	2,630	22
23		(35) Miscellaneous structures	992	136	0	129	0	999	23
24		(37) Roadway machines	43,248	10,324	0	18,488	0	35,084	24
25		(39) Public improvements—Construction	9,794	1,620	0	4,982	0	6,432	25
26		(44) Shop machinery*	19,362	2,797	0	4,945	0	17,214	26
27		(45) Power-plant machinery	1,598	115	0	835	0	878	27
28		All other road accounts	0	0	0	0	0	0	28
29		Amortization (Adjustments)	0	0	0	0	0	0	29
30		TOTAL ROAD	\$1,557,339	\$211,020	\$0	\$143,791	(\$101,869)	\$1,726,437	30
EQUIPMENT									
31	*	(52) Locomotives	\$501,409	\$88,315	\$0	\$24,335	0	\$565,389	31
32	*	(53) Freight-train cars	956,271	89,246	0	60,038	0	985,479	32
33	*	(54) Passenger-train cars	0	0	0	0	0	0	33
34	*	(55) Highway revenue equipment	15,056	0	0	1,387	0	13,669	34
35	*	(56) Floating equipment	0	0	0	0	0	0	35
36	*	(57) Work equipment	29,036	4,124	0	1,974	0	31,186	36
37	*	(58) Miscellaneous equipment	17,150	2,834	0	11,651	0	8,433	37
38	*	(59) Computer systems and word processing equipment	45,870	17,709	0	21,162	(5,246)	47,663	38
39	*	Amortization Adjustments	0	0	0	0	0	0	39
40		TOTAL EQUIPMENT	\$1,564,792	\$202,328	\$0	\$120,547	(\$5,246)	\$1,651,819	40
41		GRAND TOTAL	\$3,122,131	\$413,348	\$0	\$264,338	(\$107,115)	\$3,378,256	41

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

See note on page 39

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							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways		NOT	APPLICABLE				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) TOPC/COPC 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 charges in rates were effective during the year, give full particulars in a footnote.

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

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

4. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. 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			%	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	NOT APPLICABLE			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							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		NOT APPLICABLE					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 FOR SCHEDULE 342

Footnote to Schedule 332 - Column D (page 34)

New depreciation rates were used for track property. Track composite depreciation rates are as follows:

<u>Road Account</u>	<u>UP Composite Rate</u>	<u>MP Composite Rate</u>
8	2.95%	4.11%
9	4.39%	3.14%
11	2.56%	3.85%

Depreciation expense is not accrued for Account 55 due to account being fully depreciated.

Footnote to Schedule 335 - Column F (page 35)

Line 7 - Restatement of rail and other track material retirements for years 1986 through 1990.

Lines 19 and 38 - Reclassification of communication computer equipment from Account 26 to Account 59 for Union Pacific Railroad Company.

Notes Referring to Schedule 352A, pages 42 and 42A:

- 1/ Figures in Column (c) are miles of road only, as reported in Schedule 702 Columns (b) and (c).
- 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.

Notes Referring to Schedule 352B, page 43:

- 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 Schedule 352A as 3/ "Actual Value not Known." Amounts so reported on Schedule 352A represent results of capitalizing annual rental at 6 percent.

350. DEPRECIATION BASE AND RATES—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

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

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

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

5 If total road leased to others is less than 5% of total road owned, omit. If total equipment leased to others is less than 5% of total equipment owned, omit. 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				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	NOT APPLICABLE			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			N/A	36
37	(59) Computer systems and word processing equipment				37
38	TOTAL EQUIPMENT				38
39	GRAND TOTAL				39

351. ACCUMULATED DEPRECIATION—ROAD AND EQUIPMENT LEASED TO OTHERS

(Dollars in Thousands)

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

2. Disclose credits and debits to Account 735, "Accumulated Depreciation—Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent.)

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

4. Details in the respective sections of this schedule may be omitted if either total road leased 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		(3) Grading							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		NOT APPLICABLE					5
6		(8) Fies							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) (a)	Name of company (b)	Miles of road used (See Ins 4) (whole number) (c)	Investments in property (See Ins 5) (d)	Depreciation and amortization of defense projects (See Ins 6) (e)	Line No.
1	R	Union Pacific Railroad	18,678	11,413,256	3,378,256	1
2						2
3		Add - Leased From Others:				3
4		U.S. Government - Sable to Bunell, CO				4
5		used Under Contract	1/ 1	2/	4/	5
6		City of Kansas City, KS - Tracks	1/	3/ 244	4/	6
7		BN Inc., Spokane, WY - Tracks	1/	3/ 46	4/	7
8		Sou. Pac. Trans. Co., CA-Rental of Land	1/	3/ 88	4/	8
9		C.R.I.&P.R.R., Track Rental Colby to				9
10		Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4,800	4/	10
11		General Motors	1/	3/ 11	4/	11
12		Kiowa, Hardtner & Pacific RR. Co.	10	168	26	12
13		Chicago & Northwestern Railway Co.		3		13
14		Chicago & Western Indiana RR Co.	1	10,148	732	14
15		Louisville & Nashville RR Co.-SCL		16		15
16		Sr. Louis Southwestern Ry. - IL, MO-				16
17		Paragould		12		17
18		New Orleans Public Belt Railroad Co.		36		18
19						19
20		Port of Corpus Christi		3/ 581		20
21		Greater Baton Rouge Port Commission		3/ 2,960		21
22		Lake Charles Harbor & Terminal District		3/ 104		22
23		Port of Beaumont		3/ 419		23
24						24
25						25
26						26
27		Total Leased From Others	12	19,636	758	27
28						28
29		Sub-total All Classes	18,690	11,432,892	3,379,014	29
30						30
31		TOTAL				31

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) (a)	Name of company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)	Line No.
1		Continued from Page 42				1
2		Sub-total All Classes	18,690	11,432,892	3,379,014	2
3						3
4						4
5						5
6		Deduct - Leased to Others:				6
7		Southern Pacific Transp. Co.				7
8		West of Ogden, UT	5 3/	333 4/		8
9						9
10		The Ogden Union Railway & Depot				10
11		Co., Ogden, UT	4 3/	929 4/		11
12		Burlington Northern, Inc.				12
13		Garrison to Meaderville, MT	51 3/	821 4/		13
14		Arkansas, Memphis Railway Bridge				14
15		& Terminal Co.	1	233		15
16		St. Louis Southwestern Rwy. Co.		184	33	16
17		Houston Belt & Terminal Rwy. Co.	16	24,826	3,829	17
18		Missouri Pacific Truck Lines		199	131	18
19						19
20		Total - Leased to Others	77	27,525	3,993	20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	18,613	11,405,367	3,375,021	31

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 earned 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/Cross No./Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
			Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
	ROAD							
1	(3) Grading							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		NOT USED					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.

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 amount 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 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	\$116,654	\$4,066			1
2		(3) Grading	399,748	6,573			2
3		(4) Other, right-of-way expenditures	11,850	228			3
4		(5) Tunnels and subways	30,612				4
5		(6) Bridges, trestles, and culverts	385,066	8,996			5
6		(7) Elevated structures	-				6
7		(8) Ties	1,120,493	10,817			7
8		(9) Rail and other track material	2,593,412	37,557			8
9		(11) Ballast	656,828	12,676			9
10		(13) Fences, snow sheds and signs	17,538	305			10
11		(16) Station and office buildings	230,055	684			11
12		(17) Roadway buildings	29,938	52			12
13		(18) Water stations	2,968	9			13
14		(19) Fuel stations	35,068	9			14
15		(20) Shops and enginehouses	149,315	55			15
16		(22) Storage warehouses	-				16
17		(23) Wharves and docks	-				17
18		(24) Coal and ore wharves	927				18
19		(25) TOFC/COFC terminals	70,246	1,919			19
20		(26) Communication systems	101,509	370			20
21		(27) Signals and interlockers	437,789	6,348			21
22		(29) Power plants	1,247				22
23		(31) Power-transmission systems	10,945	19			23
24		(35) Miscellaneous structures	5,454	51			24
25		(37) Roadway machines	177,746	4			25
26		(39) Public improvements-Construction	154,955	935			26
27		(44) Shop machinery	77,843				27
28		(45) Power-plant machinery	2,764				28
29		Leased property capitalized rentals (explain)			1/	(18,272)	29
30		Other (specify and explain)					30
31		TOTAL ROAD	\$6,820,970	\$91,673		(\$18,272)	31
32		(52) Locomotives	1,890,179				32
33		(53) Freight-train cars	2,061,079				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	15,938				35
36		(56) Floating equipment					36
37		(57) Work equipment	120,597				37
38		(58) Miscellaneous equipment	23,396	1			38
39		(59) Computer systems and word processing equipment	179,821				39
40		TOTAL EQUIPMENT	\$4,291,010	\$1		\$0	40
41		(76) Interest during construction	39,968	632			41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	179,385				43
44		GRAND TOTAL	\$11,331,333	\$92,306		(\$18,272)	44

1/ See note on page 39.

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

Cross-checks

Schedule 410		Schedule 210
Line 620, column (b)	=	Line 14, column (b)
Line 620, column (f)	=	Line 14, column (d)
Line 620, column (g)	=	Line 14, column (e)
		Schedule 412
Lines 136 thru 138 column (f)	=	Line 29 column (b)
Lines 118 thru 123, and 130 thru 135 column (f)	=	Line 29, 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)
		Schedule 450
Line 4 column b	=	Line 47 column b

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)							
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	WAY AND STRUCTURES ADMINISTRATION						
1	Track	11,159	10	2,229	2,802	16,200	1
2	Bridge and Building	2,254	333	251	639	3,477	2
3	Signal	2,023	33	664	106	2,826	3
4	Communication	2,413	81	493	545	3,532	4
5	Other	1,233	108	201	365	1,907	5
	TOTAL ADMINISTRATION	19,082	565	3,838	4,457	27,942	
	REPAIR AND MAINTENANCE						
6	Roadway - Running	6,748	520	7,345	6	14,619	6
7	Roadway - Switching	1,677	122	2,352	2	4,153	7
8	Tunnels and Subways - Running	14	0	2,205	0	2,219	8
9	Tunnels and Subways - Switching	4	0	725	0	729	9
10	Bridges and Culverts - Running	2,367	2,006	411	1,259	6,043	10
11	Bridges and Culverts - Switching	588	509	102	313	1,512	11
12	Ties - Running	5,237	1,828	45	98	7,208	12
13	Ties - Switching	1,304	458	11	25	1,798	13
14	Rail and other track material - Running	38,357	14,541	5,623	4,179	62,700	14
15	Rail and other track material - Switching	8,035	7,296	2,099	2,943	20,373	15
16	Ballast - Running	850	1,601	90	0	2,541	16
17	Ballast - Switching	211	366	23	0	600	17
18	Road Property Damaged - Running	1,382	0	205	0	1,587	18
19	Road Property Damaged - Switching	344	0	50	0	394	19
20	Road Property Damaged - Other	142	0	21	0	163	20
21	Signals and Interlockers - Running	16,219	6,866	2,680	1,295	27,060	21
22	Signals and Interlockers - Switching	4,029	1,768	668	322	6,787	22
23	Communications Systems	9,885	5,429	1,922	1,196	18,432	23
24	Power Systems	3,042	0	0	0	3,042	24
25	Highway Grade Crossings - Running	1,499	40	1,399	0	2,938	25
26	Highway Grade Crossings - Switching						26
27	Station and Office Buildings	4,116	3,442	8,668	40	16,266	27
28	Shop Buildings - Locomotives	580	0	0	0	580	28
29	Shop Buildings - Freight Cars	194	0	0	0	194	29
30	Shop Buildings - Other Equipment	0	0	0	0	0	30
101	Locomotive Servicing Facilities	0	3	725	0	728	101
102	Miscellaneous Buildings and Structures	1,246	387	236	0	1,869	102
103	Coal Terminals	0	0	0	0	0	103
104	Ore Terminals	0	0	0	0	0	104
105	Other Marine Terminals	0	0	0	0	0	105
106	TOFC/COFC Terminals	0	0	3,726	0	3,726	106
107	Motor Vehicle Loading and Distribution Facilities	0	0	0	0	0	107
108	Facilities for Other Specialized Service Operations	0	0	0	0	0	108
109	Roadway Machines	10,139	15,446	2,761	471	28,817	109

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
111	Snow Removal	0	471	244	0	715	111
112	Fringe Benefits - Running		0	0	17,743	17,743	112
113	Fringe Benefits - Switching	0	0	0	3,953	3,953	113
114	Fringe Benefits - Other	0	0	0	19,765	19,765	114
115	Casualties and Insurance - Running	0	0	0	20,209	20,209	115
116	Casualties and Insurance - Switching	0	0	0	5,240	5,240	116
117	Casualties and Insurance - Other	0	0	0	11,980	11,980	117
118	Lease Rentals - Debit -Running	0	0	2,959	0	2,959	118
119	Lease Rentals - Debit -Switching	0	0	0	0	0	119
120	Lease Rentals - Debit -Other	0	0	4,900	0	4,900	120
121	Lease Rentals - [Credit] -Running	0	0	(65)	0	(65)	121
122	Lease Rentals - [Credit] -Switching	0	0	0	0	0	122
123	Lease Rentals - [Credit] -Other	0	0	0	0	0	123
124	Joint Facility Rent - Debit -Running	0	0	9,353	0	9,353	124
125	Joint Facility Rent - Debit -Switching	0	0	0	0	0	125
126	Joint Facility Rent - Debit -Other	0	0	(253)	0	(253)	126
127	Joint Facility Rent - [Credit] -Running	0	0	(10,684)	0	(10,684)	127
128	Joint Facility Rent - [Credit] -Switching	0	0	0	0	0	128
129	Joint Facility Rent - [Credit] -Other	0	0	3	0	3	129
130	Other Rents - Debit - Running	0	0	12	0	12	130
131	Other Rents - Debit - Switching	0	0	0	0	0	131
132	Other Rents - Debit - Other	0	0	648	0	648	132
133	Other Rents - [Credit] - Running	0	0	1	0	1	133
134	Other Rents - [Credit] - Switching	0	0	0	0	0	134
135	Other Rents - [Credit] - Other	0	0	0	0	0	135
136	Depreciation - Running	0	0	0	155,664	155,664	136
137	Depreciation - Switching	0	0	0	37,153	37,153	137
138	Depreciation - Other	0	0	0	15,406	15,406	138
139	Joint Facility Debit - Running	0	0	58,780	0	58,780	139
140	Joint Facility Debit - Switching	0	0	1,896	0	1,896	140
141	Joint Facility Debit - Other	0	0	22,846	0	22,846	141
142	Joint Facility [Credit] - Running	0	0	(71,444)	0	(71,444)	142
143	Joint Facility [Credit] - Switching	0	0	(24)	0	(24)	143
144	Joint Facility [Credit] - Other	0	0	(5,867)	0	(5,867)	144
145	Dismantling Retired Road Property - Running	0	0	0	0	0	145
146	Dismantling Retired Road Property - Switching	0	0	0	0	0	146
147	Dismantling Retired Road Property - Other	0	0	0	0	0	147
148	Other -Running	0	0	31	151	182	148
149	Other -Switching	0	0	0	0	0	149
150	Other -Other	0	101	(24)	1	78	150
	TOTAL REPAIR AND MAINTENANCE	118,209	63,200	57,404	299,414	538,227	
151	TOTAL WAY AND STRUCTURES	137,291	63,765	61,242	303,871	566,169	151

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)							
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	EQUIPMENT						
	LOCOMOTIVES						
201	Administration	4,657	(4,700)	1,812	(629)	1,140	201
202	Repair and Maintenance	58,041	61,564	4,679	951	125,235	202
203	Machinery Repair	810	966	4	31	1,811	203
204	Equipment Damaged	0	0	0	0	0	204
205	Fringe Benefits	0	0	0	43,078	43,078	205
206	Other Casualties and Insurance	0	0	0	9,164	9,164	206
207	Lease Rentals - Debit	0	0	19,358	0	19,358	207
208	Lease Rentals - [Credit]	0	0	0	0	0	208
209	Joint Facility Rent - Debit	0	0	77	0	77	209
210	Joint Facility Rent - [Credit]	0	0	(38)	0	(38)	210
211	Other Rents - Debit	0	0	1,065	0	1,065	211
212	Other Rents - [Credit]	0	0	(1,940)	0	(1,940)	212
213	Depreciation	0	0	0	88,315	88,315	213
214	Joint Facility - Debit	0	0	0	0	0	214
215	Joint Facility - [Credit]	0	0	(458)	0	(458)	215
216	Repairs Billed to Others - [Credit]	0	0	0	0	0	216
217	Dismantling Retired Property	0	0	0	0	0	217
218	Other	0	0	0	0	0	218
219	TOTAL LOCOMOTIVES	63,508	57,830	24,559	140,910	286,807	219
	FREIGHT CARS						
220	Administration	2,428	(1,236)	805	434	2,431	220
221	Repair and Maintenance	56,996	110,160	52,650	1,464	221,270	221
222	Machinery Repair	0	0	0	0	0	222
223	Equipment Damaged	0	0	0	3,000	3,000	223
224	Fringe Benefits	0	0	0	41,966	41,966	224
225	Other Casualties and Insurance	0	0	0	8,444	8,444	225
226	Lease Rentals - Debit	0	0	38,839	0	38,839	226
227	Lease Rentals - [Credit]	0	0	354	0	354	227
228	Joint Facility Rent - Debit	0	0	0	0	0	228
229	Joint Facility Rent - [Credit]	0	0	0	0	0	229
230	Other Rents - Debit	0	0	405,879	0	405,879	230
231	Other Rents - [Credit]	0	0	(108,166)	0	(108,166)	231
232	Depreciation	0	0	0	89,246	89,246	232
233	Joint Facility - Debit	0	0	0	0	0	233
234	Joint Facility - [Credit]	0	0	(145)	0	(145)	234
235	Repairs Billed to Others - [Credit]	0	0	(75,343)	0	(75,343)	235
236	Dismantling Retired Property	0	0	0	0	0	236
237	Other	0	0	4	0	4	237
238	TOTAL FREIGHT CARS	59,424	108,924	314,877	144,554	627,779	238

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)							
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
301	OTHER EQUIPMENT						
	Administration	0	0	4,287	0	4,287	301
	Repair and Maintenance						
302	Trucks, Trailers, and Containers - Revenue Service	244	39	6,673	0	6,956	302
303	Floating Equipment - Revenue Service	0	0	0	0	0	303
304	Passenger and Other Revenue Equipment	440	0	0	0	440	304
305	Computers and Data Processing Systems	1,166	2,433	11,408	0	15,007	305
306	Machinery	0	3,355	615	0	3,970	306
307	Work and Other Non-Revenue Equipment	1,272	2,784	11,259	10	15,325	307
308	Equipment Damaged	0	0	0	737	737	308
309	Fringe Benefits	0	0	0	30	30	309
310	Other Casualties and Insurance	0	0	0	359	359	310
311	Lease Rentals - Debit	0	0	32,586	0	32,586	311
312	Lease Rentals - [Credit]	0	0	(26)	0	(26)	312
313	Joint Facility Rent - Debit	0	0	0	0	0	313
314	Joint Facility Rent - [Credit]	0	0	0	0	0	314
315	Other Rents - Debit	0	0	36,590	0	36,590	315
316	Other Rents - [Credit]	0	0	(1,387)	0	(1,387)	316
317	Depreciation	0	0	0	27,564	27,564	317
318	Joint Facility - Debit	0	0	2	0	2	318
319	Joint Facility - [Credit]	0	0	0	0	0	319
320	Repairs Billed to Others - [Credit]	0	0	(18,177)	0	(18,177)	320
321	Dismantling Retired Property	0	0	0	0	0	321
322	Other	0	0	25	0	25	322
323	TOTAL OTHER EQUIPMENT	3,122	8,611	83,855	28,700	124,288	323
324	TOTAL EQUIPMENT	126,054	175,365	423,291	314,164	1,038,874	324
	TRANSPORTATION:						
	TRAIN OPERATIONS						
401	Administration	22,906	1,033	1,395	1,724	27,058	401
402	Engine Crews	200,763	687	448	27,321	229,219	402
403	Train Crews	259,707	0	0	24	259,731	403
404	Dispatching Trains	16,677	66	37	446	17,226	404
405	Operating Signals and Interlockers	83	0	0	0	83	405
406	Operating Drawbridges	0	0	0	0	0	406
407	Highway Crossing Protection	0	0	0	0	0	407
408	Train Inspection and Lubrication	13,902	11,364	0	331	25,597	408
409	Locomotive Fuel	0	384,648	0	0	384,648	409
410	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	410
411	Servicing Locomotives	13,274	2,359	5	0	15,638	411
412	Freight Lost or Damaged - Solely Related	0	0	0	19,566	19,566	412
413	Clearing Wrecks	1,729	65	7,854	0	9,648	413
414	Fringe Benefits	0	0	0	218,291	218,291	414
415	Other Casualties and Insurance	0	0	0	67,848	67,848	415

410. RAILWAY OPERATING EXPENSES (Dollars in Thousands)							
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
416	Joint Facility - Debit	0	0	175	0	175	416
417	Joint Facility - [Credit]	0	0	(443)	0	(443)	417
418	Other	6,636	0	0	2,489	9,125	418
419	TOTAL TRAIN OPERATIONS	535,677	400,222	9,471	338,040	1,283,410	419
YARD OPERATIONS							
420	Administration	5,951	951	1,723	591	9,216	420
421	Switch Crews	105,770	706	(2,863)	6,016	109,629	421
422	Controlling Operations	8,488	0	0	0	8,488	422
423	Yard and Terminal Clerical	7,833	898	3,074	382	12,187	423
424	Operating Switches, Signals, Retarders and Humps	0	0	0	0	0	424
425	Locomotive Fuel	0	26,118	0	0	26,118	425
426	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	426
427	Servicing Locomotives	1	0	0	0	1	427
428	Freight Lost or Damaged - Solely Related	0	0	0	0	0	428
429	Clearing Wrecks	0	0	0	0	0	429
430	Fringe Benefits	0	0	0	10,660	10,660	430
431	Other Casualties and Insurance	0	0	0	16,197	16,197	431
432	Joint Facility - Debit	0	0	23,067	0	23,067	432
433	Joint Facility - [Credit]	0	0	(461)	0	(461)	433
434	Other	0	0	0	0	0	434
435	TOTAL YARD OPERATIONS	128,043	28,673	24,540	33,846	215,102	435
TRAIN AND YARD OPERATIONS COMMON							
501	Cleaning Car Interiors	21,581	13	3,441	0	25,035	501
502	Adjusting and Transferring Loads	125	0	1,641	0	1,766	502
503	Car Loading Devices and Grain Doors	660	320	9,769	0	10,749	503
504	Freight Lost or Damaged - all other	0	0	0	0	0	504
505	Fringe Benefits	0	0	0	233	233	505
506	TOTAL TRAIN AND YARD OPERATIONS COMMON	22,366	333	14,851	233	37,783	506
SPECIALIZED SERVICE OPERATIONS							
507	Administration	1,277	319	381	237	2,214	507
508	Pickup and Delivery and Marine Line Haul	1,930	2,692	6,159	55	10,836	508
509	Loading and Unloading Local Marine	0	239	44,003	91	44,333	509
510	Protective Services	11	0	2,085	0	2,096	510
511	Freight Lost or Damaged - Solely Related	0	0	0	0	0	511
512	Fringe Benefits	0	0	0	1,469	1,469	512
513	Other Casualties and Insurance	0	0	0	390	390	513
514	Joint Facility - Debit	0	0	1,448	0	1,448	514
515	Joint Facility - [Credit]	0	0	(121)	0	(121)	515
516	Other	0	0	0	0	0	516

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
517	TOTAL SPECIALIZED SERVICE OPERATIONS	3,218	3,250	53,955	2,242	62,665	517
	ADMINISTRATIVE SUPPORT OPERATIONS						
518	Administration	82,853	3,176	9,291	7,306	102,626	518
519	Employees Performing Clerical and Accounting Functions	12,840	1,164	1,277	1,027	16,308	519
520	Communication Systems Operation	2,535	442	11,489	57	14,523	520
521	Loss and Damage Claims Processing	9,132	432	3,383	1,501	14,448	521
522	Fringe Benefits	0	0	0	39,608	39,608	522
523	Other Casualties and Insurance	0	0	0	12,520	12,520	523
524	Joint Facility - Debit	0	0	170	0	170	524
525	Joint Facility - [Credit]	0	0	(132)	0	(132)	525
526	Other	6,243	11,378	428	1,059	19,108	526
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	113,603	16,592	25,906	63,078	219,179	527
528	TOTAL TRANSPORTATION	802,907	449,070	128,723	437,439	1,818,139	528
	GENERAL AND ADMINISTRATIVE						
601	Officers - General Administration	13,896	1,888	7,386	10,212	33,382	601
602	Accounting, Auditing, and Finance	31,736	768	1,196	1,544	35,244	602
603	Management Services and Data Processing	19,039	130	12,645	1,491	33,305	603
604	Marketing	20,553	532	4,276	4,105	29,466	604
605	Sales	7,689	251	731	2,392	11,063	605
606	Industrial Development	638	15	21	75	749	606
607	Personnel and Labor Relations	9,042	432	1,316	6,935	17,725	607
608	Legal and Secretarial	6,290	155	16,323	1,007	23,775	608
609	Public Relations and Advertising	3,189	(530)	2,119	1,189	5,967	609
610	Research and Development	2,555	283	910	608	4,356	610
611	Fringe Benefits	0	0	0	54,871	54,871	611
612	Casualties and Insurance	0	0	0	5,759	5,759	612
613	Writedown of Uncollectible Accounts	0	0	0	5,400	5,400	613
614	Property Taxes	0	0	0	46,600	46,600	614
615	Other Taxes Except on Corporate Income or Payrolls	0	0	0	19,631	19,631	615
616	Joint Facility - Debit	0	0	2	0	2	616
617	Joint Facility - [Credit]	0	0	0	0	0	617
618	Other	25,236	(8,744)	9,760	(6,508)	19,744	618
619	TOTAL GENERAL AND ADMINISTRATIVE	139,863	(4,820)	56,685	155,311	347,039	619
620	TOTAL CARRIER OPERATING EXPENSES	1,206,115	683,380	669,941	1,210,785	3,770,221	620

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

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)									
Line No	Cross Check	Name of railway operating expense account (a)	Salaries, and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchase services (d)	General (e)	Total freight expenses (f)	Passenger (g)	Freight (h)
518		ADMINISTRATIVE SUPPORT OPERATIONS							
519		Administration							
520		Employees Performing Clerical and Accounting Functions							
521		Communications Systems Operation							
522		Loss and Damage Claims Processing							
523		Fringe Benefits	N/A	N/A	N/A				
524		Casualties and Insurance	N/A	N/A	N/A				
525		Joint Facility - Debit	N/A	N/A					
526		Joint Facility - (Credit)	N/A	N/A					
527		Other							
528		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS							
601		TOTAL TRANSPORTATION							
602		GENERAL AND ADMINISTRATIVE							
603		Officers - General Administration							
604		Accounting, Auditing and Finance							
605		Management Services and Data Processing							
606		Marketing							
607		Sales							
608		Industrial Development							
609		Personnel and Labor Relations							
610		Legal and Secretarial							
611		Public Relations and Advertising							
612		Research and Development							
613		Fringe Benefits	N/A	N/A	N/A				
614		Casualties and Insurance	N/A	N/A	N/A				
615		Writedown of Uncollectible Accounts	N/A	N/A	N/A				
616		Property Taxes	N/A	N/A	N/A				
617		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A				
618		Joint Facility - Debit	N/A	N/A					
619		Joint Facility - (Credit)	N/A	N/A					
620		Other							
621		TOTAL GENERAL AND ADMINISTRATIVE							
622		TOTAL CARRIER OPERATING EXPENSES							

412. WAY AND STRUCTURES

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in Schedule 410, column (f), lines 136, 137 and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29, should balance the net amount reported in Schedule 410, column (f), lines 118 through 123, plus lines 130 through 135. If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases 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 29 shall equal the adjustment reported on line 29 of Schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.
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	\$3,789			2
3		4	Other right-of-way expenditures	107			3
4		5	Tunnels and subways	334			4
5		6	Bridges, trestles and culverts	5,821			5
6		7	Elevated structures	0			6
7		8	Ties	39,749			7
8		9	Rail and other track material	95,911			8
9		11	Ballast	20,795			9
10		13	Fences, snowsheds and signs	170			10
11		16	Station and office buildings	7,775			11
12		17	Roadway buildings	885			12
13		18	Water stations	116			13
14		19	Fuel stations	1,192			14
15		20	Shops and enginehouses	3,276			15
16		22	Storage warehouses	0			16
17		23	Wharves and docks	0			17
18		24	Coal and ore wharves	24			18
19		25	TOFC/COFC terminals	3,748			19
20		26	Communications systems	3,681			20
21		27	Signals and interlockers	8,328			21
22		29	Power plants	47			22
23		31	Power transmission systems	280			23
24		35	Miscellaneous structures	136			24
25		37	Roadway machines	10,324			25
26		39	Public improvements; construction	1,620			26
27		45	Power plant machines	115			27
28		-	Other lease/rentals	0	8,455		28
29	*	-	TOTAL	\$208,223	\$8,455		29

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 (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot		1,895	6,729	8,113	10	16	1
2		Box-Plain 50 Foot and Longer		5,003	15,355		7,763	24,019	2
3		Boxed-Equipped		2,914	3,660	654	9,621	19,434	3
4		Gondola-Plain		866	3,220	1	3,875	6,820	4
5		Gondola-Equipped		4,952	16,872	67,916	1,888	3,119	5
6		Hopper-Covered		4,304	4,276	94	6,635	19,571	6
7		Hopper-Open Top-General Service		15	376	47	5,383	4,467	7
8		Hopper-Open Top-Special Service				10,221	1,140	2,169	8
9		Refrigerator-Mechanical		1,784	5,400	1,708	621	723	9
10		Refrigerator - Non-Mechanical		288	923	34,098	3,529	6,936	10
11		Flat TOFC/COFC		57	282	27,683	996	2,802	11
12		Flat Multi-Level		159	400	159	2,538	6,096	12
13		Flat-General Service		832	3,635	6,936	249	411	13
14		Flat-Other				32,077	1,704	5,492	14
15		Tank-Under 22,000 Gallons		3	3	38,706	1	20	15
16		Tank-22,000 Gallons and Over		115	563	526	180	53	16
17		All Other Freight Cars			23,260			672	17
18		Auto Racks						27,987	18
19		TOTAL FREIGHT TRAIN CARS	23,187	84,979		228,939	46,133	130,807	19
20		OTHER FREIGHT-CARRYING EQUIPMENT							20
21		Refrigerated Trailers		1,387		1		36,484	21
22		Other Trailers						1	22
23		Refrigerated Containers						104	23
24		Other Containers							24
25		TOTAL TRAILERS AND CONTAINERS	23,187	86,366		228,940	46,133	36,589	25
		GRAND TOTAL (LINES 19 AND 24)						167,396	

NOTES AND REMARKS

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GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7. Investment 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 therefor 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			Lease and rentals (net) (f)	Investment as of 12/31		Accumulated depr as of 12/31		Line No
				Owred (c)	Capitalized lease (d)	Adjustment net during year (e)		Owred (g)	Capitalized lease (h)	Owred (i)	Capitalized lease (j)	
1		LOCOMOTIVES										
2		Diesel Locomotive - Yard	8,825	2,043			47	58,742	0	14,699	0	1
3		Diesel Locomotive - Road	118,121	79,532	6,740		18,436	1,891,173	140,265	506,456	44,234	2
4		Other Locomotive - Yard										3
5		Other Locomotive - Road										4
6	*	TOTAL	127,046	81,575	6,740	0	18,483	1,749,915	140,265	521,155	44,234	5
6		FREIGHT TRAIN CARS										
7		Box - Plain 40 Foot	12	12	0			244	0	202	0	6
8		Box - Plain 50 Foot and Longer	8,298	5,748	488		6,748	115,024	5,116	71,753	4,251	7
9		Box - Equipped	28,250	11,739	2			255,318	14	148,224	11	8
10		Gondola - Plain	7,835	7,288	318		237	214,810	6,804	83,202	2,822	9
11		Gondola - Equipped	7,716	1,826	32			44,783	874	23,545	292	10
12		Hopper - Covered	54,045	17,835	1,371		28,682	517,386	20,492	219,086	8,386	11
13		Hopper-Open Top-General Service	10,153	11,147	19		8,654	297,246	280	108,128	86	12
14		Hopper-Open-Top-Special Service	438	1,541	0			43,247	0	23,265	0	13
15		Refrigerator - Mechanical	9,055	3,624	0			80,742	0	68,673	0	14
16		Refrigerator - Nonmechanical	4,859	5,175	127		(7,459)	119,921	670	79,340	336	15
17		Flat TOFC/COFC	541	569	0		210	11,750	0	5,257	0	16
18		Flat Multi-level	50	179	0			2,996	0	2,352	0	17
19		Flat - General Service	1,132	743	273		1,322	23,244	21	12,038	11	18
20		Flat - Other	5,123	3,723	0			87,753	0	34,263	0	19
21		All Other Freight Cars	900	(1,189)	73			(36,674)	1,217	(17,484)	668	20
22		Caboose	124	791	4			15,080	0	1,955	0	21
23		Auto Racks	6,767	15,778	202		801	230,910	2,011	105,664	973	22
24		Miscellaneous Accessories	511	0	0			0	0	0	0	23
25	*	TOTAL FREIGHT TRAIN CARS	145,927	86,359	2,867	0	38,193	2,023,580	37,499	967,643	17,836	24
25		OTHER EQUIP-REVENUE FREIGHT										
26		HIGHWAY EQUIPMENT										
27		Refrigerated Trailers										25
28		Other Trailers (A)	6,956	0	0		4,343	15,938	0	13,669	0	26
29		Refrigerated Containers										27
30		Other Containers										28
31		Bogies										29
32		Chassis										30
33		Other Highway Equipment (Freight)										31
34	*	TOTAL HIGHWAY EQUIPMENT	6,956	0	0	0	4,343	15,938	0	13,669	0	32
35		FLOATING EQUIP-REVENUE SERVICE										
36		Marine Line-Haul	0									33
37		Local Marine	0									34
38	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	0	35
39		OTHER EQUIPMENT										
40	*	Passenger and Other Revenue Equipment (Freight Portion)	440	0	0			0	0	0	0	36
41	*	Computer systems & word processing equip	15,007	17,519	191		7,550	178,975	848	48,553	810	37
42	*	Machinery - Locomotives	0	0	0			0	0	0	0	38
43	*	Machinery - Freight Cars	0	0	0			0	0	0	0	39
44	*	Machinery - Other Equipment	3,970	2733	64			77,204	639	16,772	442	40
45	*	Work and C Non-revenue Equipment	15,325	7,057	0		20,667	143,894	0	39,619	0	41
46		TOTAL OTHER EQUIPMENT	34,742	27,309	255		28,217	400,173	1,485	103,244	1,252	42
47		TOTAL ALL EQUIPMENT (FRT PORTION)	314,671	195,243	9,882		90,236	4,189,606	179,249	1,605,711	63,322	43

(A) Equipment is fully depreciated; see note for Schedule 332 on page 39.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2							2
3							3
4							4
5							5
6			BLANK				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
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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

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	Density category (Class) (a)	Account No (b)	Owned and used			Improvements to leased property			Capitalized leases			TOTAL			Line No
			Inv Base* (c)	Accum depr (d)	Depr rate % (e)	Inv Base (f)	Accum depr (g)	Depr rate % (h)	Inv Base (i)	Current year Amort (j)	Accum Amort (k)	Inv Base (l)	Accum depr & Amort (m)		
1	I	3	170,681	41,014					0	0	0	170,681	41,014	1	
2		8	355,908	67,657					0	0	0	355,908	67,657	2	
3		9	1,111,684	373,297					0	0	0	1,111,684	373,297	3	
4		11	241,005	36,746					0	0	0	241,005	36,746	4	
5	SUB-TOTAL		1,879,278	518,714								1,879,278	518,714	5	
6	II	3	151,545	35,775					0	9	0	151,645	35,775	6	
7		8	483,076	105,832					1,137	302	415	484,213	106,247	7	
8		9	987,693	325,611					3,926	392	1,924	991,619	327,535	8	
9		11	271,975	48,681					180	18	37	272,155	48,718	9	
10	SUB-TOTAL		1,894,389	515,899					5,243	721	2,376	1,899,632	518,275	10	
11	III	3	6,500	N/A	N/A		N/A	N/A		N/A	N/A	6,500		11	
12		8	8,522	N/A	N/A		N/A	N/A		N/A	N/A	28,522		12	
13		9	10,935	N/A	N/A		N/A	N/A		N/A	N/A	30,935		13	
14		11	15,138	N/A	N/A		N/A	N/A		N/A	N/A	15,138		14	
15	SUB-TOTAL		31,095	N/A	N/A		N/A	N/A		N/A	N/A	81,095		15	
16	IV	3	71,070	22,766					0	2	0	71,070	22,766	16	
17		8	244,673	62,752					357	36	162	245,030	62,914	17	
18		9	462,894	207,204					1,131	113	566	464,025	207,770	18	
19		11	131,444	22,062					22	2	8	131,466	22,070	19	
20	SUB-TOTAL		9,081	314,786					1,510	153	736	911,591	315,520	20	
21	V	3	4,910	1,524					0	0	0	4,910	1,524	21	
22		8	17,067	3,090					0	0	0	17,067	3,090	22	
23		9	31,981	13,869					0	0	0	31,981	13,869	23	
24		11	9,516	2,210					0	0	0	9,516	2,210	24	
25	SUB-TOTAL		63,474	20,693								63,474	20,693	25	
26	GRAND TOTAL		4,828,317	1,370,090	N/A			N/A	6,753	874	3,112	4,835,070	1,373,202	26	

(1) Columns (d) + (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

NOTES AND REMARKS

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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 (i) 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 in-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and in-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 (b), 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	882					1,028	304		2,214	1
2	•	Pick up and delivery, marine line haul	10,836						N/A		10,836	2
3	•	Loading and unloading and local marine						44,333	N/A		44,333	3
4	•	Protective services, total debit and credits							2,096		2,096	4
5	•	Freight lost or damaged—solely related										5
6	•	Fringe benefits	651					655	163		1,469	6
7	•	Casualty and insurance	358					23	9		390	7
8	•	Joint facility - Debit						1,448			1,448	8
9	•	Joint facility - Credit						(121)	()	()	(121)	9
10	•	Other										10
11	•	TOTAL	12,727					47,366	2,572		62,665	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)

Primary Account No. and Title (a)	Total Investment At End of Year (b)	Capital Leases		
		Investment At End of Year (c)	Current Year Amortization (d)	Accumulated Amortization (e)
ROAD				
(3) Grading	\$404,806	\$0	\$11	\$0
(6) Bridges, trestles, and culverts	392,985	279	28	146
(8) Ties	1,130,740	1,494	338	578
(9) Rail and other track material	2,630,244	5,057	505	2,490
(11) Ballast	669,280	202	20	45
(16) Station and office buildings	230,226	1,457	77	1,146
(20) Shops and enginehouses	149,330	0	15	0
(25) TOFC/COFC terminals	70,246	0	72	0
(37) Roadway machines	177,750	0	0	0
(44) Shop machinery	77,843	639	64	442
(52) Locomotives	1,890,179	140,264	6,740	44,234
(53) Freight-train cars	2,061,079	37,499	2,887	17,836
(55) Highway revenue equipment	15,938	0	0	0
(59) Computer systems and word processing equipment	179,821	846	191	810
TOTAL	\$10,080,467	\$187,737	\$10,948	\$67,727

NOTES AND REMARKS

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490. 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	77,975	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	143,012	2
3		Excess Profits	-	3
4	*	Total - Income Taxes L 2 + 3	143,012	4
5		Railroad Retirement	268,389	5
6		Hospital Insurance	19,472	6
7		Supplemental Annuities	21,957	7
8		Unemployment Insurance	36,488	8
9		All Other United States Taxes	1,098	9
10		Total - U.S. Government Taxes	490,416	10
11		Total - Railway Taxes	568,391	11

B. Adjustments to Federal Income Taxes

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

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

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

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

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

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

Line No.	Particulars (a)	Beginning of year balance (b)	Net credits (charges) for current year (c)	Adjustments (d)	End of year balance (e)	Line No.
1	Accelerated depreciation, Sec. 167 I.R.C.: Guideline lives pursuant to Rev. Proc. 62-21.	2,465,794	43,910		2,509,704	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.	27,957	-		27,957	4
5	Other (Specify)					5
6	Various reserves	(139,917)	(25,217)		(165,134)	6
7	Capitalization differences	77,975	34,605		112,580	7
8	Special charge	(109,324)	13,135		(96,189)	8
9						9
10						10
11	Miscellaneous	(40,360)	(1,047)		(41,407)	11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*	(46,975)	40,000		(6,975)	18
19	TOTALS	2,235,150	105,386		2,340,536	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_____ \$ 0

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					1
2	603				2
3		Appropriation Released:			3
4		- First Mortgage and		772	4
5		- General Mortgage Bond		688	5
6		- Income Debentures (CE&I)		123	6
7		TOTAL		1,583	7
8					8
9					9
10	620				10
11		Appropriation Established:			11
12		- First Mortgage	772		12
13		- General Mortgage Bond	688		13
14		- Income Debentures (CE&I)	123		14
15		TOTAL	1,583		15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS

501. GUARANTIES AND SURETYSHIPS

(Dollars in Thousands)

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

Line No.	Names of all parties principally and primarily liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Union Pacific RR	Rail Box Company equipment	11,350	Sole	1
2	Company	obligations for the purchase			2
3		of 560 boxcars and the lease			3
4		of 440 boxcars. Obligated for			4
5		payment of principal amount			5
6		of conditional sale			6
7		indebtedness in equal annual			7
8		installments to 1991 in			8
9		amounts of \$5,340 and semi-			9
10		annual interest payments			10
11		thereon and obligated for			11
12		lease rentals payable semi-			12
13		annually to 1991 in amount of			13
14		\$6,010.			14
15	Term. RR 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	N.O. Un. Pass. Term				20
21	SBD-SP-ICG-AGS	Revenue Bonds due 1-1-98	1,314	Joint	21
22	I&A-N.O. Term	(FD 15920)			22
23					23
24					24
25	Union Pacific	Helm-Pacific Leasing for	3,642	Sole	25
26	Railroad Company	acquisition via long-term			26
27		lease of 230 coal cars.			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					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.

N O N E

NOTES AND REMARKS

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SCHEDULE 510. SEPARATION OF DEBTHOLDINGS BETWEEN ROAD PROPERTY AND EQUIPMENT
(Dollars in Thousands)

The principal use of this schedule is to determine the average embedded rate of debt capital.

I. Debt Outstanding at End of Year:

Line No.	Account No.	Title	Source	Balance at Close of Year
1	751	Loans and Notes Payable	Sch. 200, L. 30	-
2	764	Equipment Obligations and Other Long-Term Debt due Within One Year	Sch. 200, L. 39	156,750
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	445,779
4	766	Equipment Obligations	Sch. 200, L. 42	719,660
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	119,358
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(24,540)
8		Total Debt	Sum L. 1-7	1,417,007
9		Debt Directly Related to Road Property	Note 1	243,933
10		Debt Directly Related to Equipment	Note 1	948,337
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	1,192,270
12		Percent Directly Related to Road	L. 9 divided by L. 11 (2 decimals)	20.46%
13		Percent Directly Related to Equipment	L. 10 divided by L. 11 (2 decimals)	79.54%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	224,737
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	289,913
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	1,127,094

II. Interest Accrued During the Year:

17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	177,207
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	8,234
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	23
20		Total Interest	Sum of Lines (17+18)-19	185,418
21		Interest Affiliated Company Debt	Note 2	65,575
22		Net Interest Expense	L. 20 minus L. 21	119,843
23		Interest Directly Related to Road Property Debt	Note 3	9,618
24		Interest Directly Related to Equipment Debt	Note 3	96,938
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	13,287
26		Interest Road Property Debt	L. 23 - (L. 25 x L. 12)	12,336
27		Interest Equipment Debt	L. 24 - (L. 25 x L. 13)	107,507

Note 1. Directly related means the purpose which the funds were used when the debt was issued.

Note 2. Line 21 includes interest on debt in Account 769 -- Account Payable; Affiliated Companies.

Note 3. This interest relates to debt reported in Lines 9 and 10, respectively.

NOTES AND REMARKS

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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 512

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

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

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

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

The respondent may be required to furnish as an attachment to Schedule 512 a balance sheet and income statement for each affiliate with which respondent carrier had reportable transactions during the year, or alternatively, attach a "Pro forma" balance sheet and income statement for that portion or entry 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 (see below)	7,306 (R)	223,622 (R)	1
2	Wasatch Insurance Ltd.		Common	Insurance	4,445 (P)		2
3	Union Pacific Resources		Common	Track Construction		236 (R)	3
4	Union Pacific Realty		Common	Rental Land & Bldg.		92 (R)	4
5	UP Fruit Express Company		Direct	Repair & Service Equip.	2,590 (P)		5
6	UP Fruit Express Company		Direct	Equipment Rental	10,207 (P)		6
7	UP Motor Freight Company		Direct	Repair & Service Equip.	14,399 (P)		7
8	UP Motor Freight Company		Direct	Equipment Rental	1,446 (P)		8
9	UP Freight Services Company		Direct	Freight Brokerage	50,663 (R)		9
10	Alton & southern Railway Co.		Direct	Material & Service	30,604 (R)		10
11	American Refrigeration Transit Co.		Direct	Material & Service	1,942 (R)		11
12	Missouri Pacific Truck Lines		Direct	Material	21,403 (P)		12
13	Missouri Pacific Truck Lines		Direct	Equipment Rental	177 (P)		13
14	Union Pacific Express Air		Direct	Express Service	485 (P)		14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
Balance 12-31-89		216,316		Payment of Debt		(187,338)	
Remittances		1,478,100		Payments for Parent Company		11,311	
Recalls		(757,000)		Interest		(113,028)	
Taxes		(165,597)		Intercompany Interest		(18,947)	
Insurance		(12,196)		Deposits with Trustees		(5,275)	
Dividends		(236,000)		Pension Payment		(6,887)	
New Financing		132,300		Other		4,526	
Equipment Purchase		(93,463)		Balance 12-31-90		<u>\$223,622</u>	
A/R Sale - Interest		(23,200)					

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. 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

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	Class (a)	Proportion owned or leased by Respondent (b)	Running tracks, passing tracks, cross-overs, etc				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	Total (i)	Line No
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks cross-overs, and turnouts (f)				
1	1	100%	18,637	1,773	82	2,137	2,856	3,222	28,707	1
2										2
3										3
4	1J	12.5%						3	3	4
5	1J	23.0%	1	1				4	6	5
6	1J	25.0%				13	4	56	73	6
7	1J	33.3%	2			1	10	35	48	7
8	1J	37.5%	2	2				3	7	8
9	1J	50.0%	79	66		30	101	164	440	9
10	1J	66.6%					4	2	6	10
11										11
12		Total 1J	84	69	0	44	119	267	583	12
13										13
14										14
15		Total 1 and 1J	18,721	1,842	82	2,181	2,975	3,489	29,290	15
16										16
17										17
18	3A		10	8				19	37	18
19	3B		388	5		40	95	179	707	19
20										20
21		Total 3	398	13	0	40	95	198	744	21
22										22
23										23
24										24
25	4B		131			8	8	7	154	25
26										26
27										27
28	5		1,878	671	2	257	285	542	3,635	28
29	5J							6	6	29
30										30
31		Total 5	1,878	671	2	257	285	548	3,641	31
32										32
33										33
34										34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	21,128	2,526	84	2,486	3,363	4,242	33,829	57
58		Miles of electrified road or track included in preceding grand total	N/A							58

702. MILES OF ROAD AT CLOSE OF YEAR - BY STATES AND TERRITORIES (SINGLE TRACK)

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), (d), or (e), as may be appropriate. The remainder of jointly operated mileage should be shown in column (f). Respondent's portion of road jointly owned, not operated, should be shown in column (h), as may be appropriate. Mileage which has been permanently abandoned should not be included in column (h). Mileage 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)	Line owned (b)	Line of proprietary companies (c)	Line operated under lease (d)	Line operated under contract, etc. (e)	Line operated under trackage rights (f)	Total mileage operated (g)	Line owned, not operated by respondent (h)	New line constructed during year (i)	Line No.
1		Arkansas	1,404				62	1,466	1		1
2		California	879				211	1,090	1		2
3		Colorado	659				16	675			3
4		Idaho	1,524				186	1,710			4
5		Illinois	729			10	162	901			5
6		Iowa	2					2			6
7		Kansas	2,473			10	162	2,782	6		7
8		Louisiana	845				51	896			8
9		Missouri	1,113			6	188	1,307			9
10		Montana	125					125	52		10
11		Nebraska	1,187	110			6	1,303			11
12		Nevada	692					692			12
13		Oklahoma	636			465	4	1,105	25		13
14		Oregon	725				137	862			14
15		Tennessee	10				7	17	2		15
16		Texas	3,213			38	493	3,744	204		16
17		Utah	875				9	884	8		17
18		Washington	671					898			18
19		Wyoming	669				227	669			19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31		TOTAL MILEAGE (single track)	18,431	247		529	1,921	21,128	299		31
32											32

NOTES AND REMARKS

Notes for Schedule 710S, page 84.

- 1/ Includes 200 diesel locomotives purchased in previous year, but financially closed out this year.
- 2/ Excludes 127 diesel locomotives purchased, one bedroom sleeper, five roadway cabooses, and one locomotive crane boom car rebuilt, but not financially complete this year.

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

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

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

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

9. Cross-checks

Schedule 710	Schedule 710
Line 5, column (j)	= Line 11, column (l)
Line 6, column (j)	= Line 12, column (l)
Line 7, column (j)	= Line 13, column (l)
Line 8, column (j)	= Line 14, column (l)
Line 9, column (j)	= Line 15, column (l)
Line 10, column (j)	= Line 16, column (l)

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

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

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

Line No	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year				Line No	
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)+(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re classification and second hand units purchased or leased from others (f)							
1		Locomotive Units									(H P)		1	
2		Diesel freight units	2				1		3		3	11400	2	
3		Diesel passenger units	2681	127	2		86	143	2381	372	2753	8169650	3	
4		Diesel multiple purpose units	209				35	36	181	27	208	322900	4	
5	•	Diesel-switching units	2892	127	2		122	179	2565	399	2964	8503950	5	
6	•	TOTAL (lines 1 to 4) units											6	
7	•	Electric-locomotives											7	
8	•	Other self-powered units (steam)	2						2		2		8	
9	•	TOTAL (lines 5, 6 and 7) units	2894	127	2		122	179	2567	399	2966	8503950	9	
	•	Auxiliary units	24						24		24	N/A	10	
10	•	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	2918	127	2		122	179	2591	399	2990	N/A	80	

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

DISTRIBUTION OF LOCOMOTIVE UNITS BY TYPE OF POWER														
Line No	Cross Check	Type or design of units (a)	Before Jan 1, 1970 (b)	During Calendar Year					TOTAL (i)	Line No				
				Between Jan 1, 1970 and Dec 31, 1974 (c)	Between Jan 1, 1975 and Dec 31, 1979 (d)	Between Jan 1, 1980 and Dec 31, 1984 (e)	Between Jan 1, 1985 and Dec 31, 1989 (f)	1990 (g)			1991 (h)	1992 (i)	1993 (j)	1994 (k)
11	•	Diesel	108	431	857	903	536	129					2964	11
12	•	Electric												12
13	•	Other self-powered units	2										2	13
14	•	TOTAL (lines 11 to 13)	110	431	857	903	536	129					2966	14
15	•	Auxiliary units			4	20							24	15
16	•	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	110	431	861	923	536	129					2990	16

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 reclassification (g)	Units at Close of Year				Line No
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (cud (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)						
17		PASSENGER TRAIN CARS <i>Non Self Propelled</i> Coaches [PA, PB, PBO]											17
18		Combined cars											18
19		[All class C, except CSB]											19
20		Parlor cars [PBC, PC, PL, PO]											20
21		Sleeping cars [PS, PT, PAS, PDS]											21
		Dining, grill and tavern cars											
		[All class D, PD]											
22		Non-passenger-carrying cars	1						1		1	N/A	22
23		[All class B, CSB, M, PSA, IA]	1						1		1		23
		TOTAL (lines 17 to 22)											
24		<i>Self-Propelled</i> Electric passenger cars [EP, ET]											24
25		Electric combined cars [EC]											25
26		Internal combustion rail motor cars [ED, EG]											26
27		Other self propelled cars (Specify types)											27
28		TOTAL (lines 24 to 27)											28
29		TOTAL (lines 23 and 28)											29
30		COMPANY SERVICE CARS	15										30
		Business cars [PV]				2		1	16		16	N/A	
31		Board outfit cars [MWX]	833					100	733		733	N/A	31
32		Derrick and snow removal cars [MWU, MWV, MWX, MWK]	55					1	54		54	N/A	32
33		Dump and ballast cars [MWB, MWD]	1642			1		10	1633		1633	N/A	33
34		Other maintenance and service equipment cars	3087			12	4	239	2864		2864	N/A	34
35		TOTAL (lines 30 to 34)	5632			15	4	351	5300		5300	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' (B1_, B2_)	50						36
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_, B6_, B7_, B8_)	6290					2	37
38		Equipped box cars (All Code A, Except A_5_)	10240					537	38
39		Plain gondola cars (All Codes G & J_1, J_2, J_3, J_4)	7148			110		1	39
40		Equipped gondola cars (All Code E)	3646					1	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	23845			24		516	41
42		Open top hopper cars—general service (All Code H)	9969			515			42
43		Open top hopper cars—special service (J_0, and All Code K)	1150					20	43
44		Refrigerator cars—mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	713			382		314	44
45		Refrigerator cars—non-mechanical (R_0_, R_1_, R_2_)	4654					2	45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_)	554			16			46
47		Flat cars—multi-level (All Code V)	57						47
48		Flat cars—general service (F10_, F20_, F30_)	1123					9	48
49		Flat cars—other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_8_, F40_)	3226			139		22	49
50		Tank cars—under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5, Except T000)	157						50
51		Tank cars—22,000 gallons and over (T_6, T_7, T_8, T_9)	25						51
52		All other freight cars (A_5_, F_7_, All Code L and Q8_)	91					3	52
53		TOTAL (lines 36 to 52)	72938			1186		1427	53
54		Caboose (All Code M-930)	N/A	487				6	54
55		TOTAL (lines 53, 54)	72938	487		1186		1433	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		17	23	10	33		1815		36
37		1102	2812	2378	5190		417142		37
38		532	9679	566	10245		809518		38
39		255	6750	254	7004		668703		39
40		45	3591	11	3602		334397	122	40
41		2089	20895	1401	22296		2210889	1311	41
42		118	9727	639	10366		1022275	163	42
43		13	1157		1157		106944		43
44		402		1007	1007		65599	2820	44
45		684	3862	110	3972		288486		45
46		219	335	16	351		26946		46
47			57		57		2094		47
48		41	1091		1091		87128		48
49		149	3087	151	3238		280720	5	49
50		3	154		154		12897		50
51				25	25		1402		51
52		22	69	3	72		6432		52
53		5691	63289	6571	69860		6343387	4421	53
54		183	310		N/A	310	N/A		54
55		5874	63599	6571	69860	310	6343387	4421	55

710. INVENTORY OF EQUIPMENT — Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FLOATING EQUIPMENT									
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						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		Chassis Z1__ Z67__ Z68__ Z69__							59
60		Dry van U2__ Z__ Z6__ 1-6	1061						60
61		Flat bed U3__ Z3__							61
62		Open bed U4__ Z4__							62
63		Mechanical refrigerator U5__ Z5__							63
64		Bulk hopper U0__ Z0__							64
65		Insulated U7__ Z7__							65
66		Tank ' Z0__ U6__							66
67		Other trailer and container (Special equipped dry van U9__ Z8__ Z9__)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)	1061						70

NOTES AND REMARKS

* Must have fitting code "CN" to qualify for tank otherwise it is a bulk hopper.

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification	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	
					Per diem	All other			
		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
56					N/A				56
57					N/A				57
58					N/A				58
59									59
60			1061		1061		16703		60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70			1061		1061		16703		70

NOTES AND REMARKS

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	LOCOMOTIVE					1
2	Diesel Road Freight					2
3	4000 HP - 8 - 40C	100	19550	138902	P	3
4	3800 HP SD - 60M	100	19750	125922	P	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	1/ 2/ TOTAL	200	N/A	264824	N/A	25
REBUILT UNITS						
26	WORK EQUIPMENT					26
27	Business St.	3	3	2920	S	27
28	Roadway Hopper	9	3	139	S	28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	TOTAL	12	N/A	3059	N/A	38
39	2/ GRAND TOTAL	212	N/A	267883	N/A	39

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

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 track mile per year (include passing tracks, turnouts and crossovers)
- B - Freight density of less than 20 million gross ton-miles per track mile per year, but at least 5 million (include passing tracks, turnouts and crossovers)
- C - Freight density of less than 5 million gross ton-miles per track mile per year, but at least 1 million (include passing tracks, turnouts and crossovers)
- D - Freight density of less than 1 million gross ton-miles per track mile per year (include passing tracks, turnouts and crossovers)
- 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) Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F

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

2 This schedule should include all class 1, 2, 3, or 4 track from schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others)

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.

720. TRACK AND TRAFFIC CONDITIONS

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

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* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	9,131	40.86	56.62	N/A	1
2	B	5,638	11.40	48.75		2
3	C	3,683	3.01	28.39		3
4	D	4,209	.43	18.73		4
5	E	6,106	XXXXXXX	XXXX		5
6	TOTAL	28,767		35.92		6
7	F	N/A	XXXXXXX	XXXX		7
8	Potential abandonments	185				8

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

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

Line No	Track category (a)	Number of cross-ties laid in replacement										Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties		Line No
		New ties					Second hand ties						Percent of spot maintenance (k)		
		Wooden		Concrete (d)	Other (e)	Other (f)	Wooden		Total (i)						
		Treated (b)	Untreated (c)				Treated (f)	Untreated (g)		Other (h)					
1	A	887241		76141	66074							1029456	1392867		1
2	B	526059		44939							570998	634113		2	
3	C							4372			4372	-		3	
4	D							86846			86846	1379221		4	
5	E	193793						18235			212028	175565		5	
6	TOTAL	1607093		121080	66074			109453			1903700	3581766		6	
7	F													7	
8	Potential abundance (units)													8	

9 Average cost per cross-tie \$ 22.54 and switching (MBM) \$ 510.00

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 trunks, 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 cross-ties 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									2
3					B L A N K				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	254.82	-	-	1.61	-	1.61	254.82	1.61	-	1
2	B	27.92	5.39	161.72	5.72	-	5.72	189.64	11.11	-	2
3	C	-	-	-	-	-	-	-	-	-	3
4	D	-	-	55.40	5.16	-	5.16	55.40	5.16	-	4
5	E	-	-	55.40	-	-	-	55.40	-	-	5
6	TOTAL	282.74	5.39	272.52	12.49	-	12.49	555.26	17.88	-	6
7	F										7
8	Potential Abandonments										8
9	Average cost of new and relay rail laid in replacement per gross ton \$ <u>211.61</u> . New \$ <u>18/29</u> relay										

Pattern weight 130 lbs. and above valued at \$78.00 per ton.

Pattern weight below 130 lbs. valued at \$29.00 per ton.

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									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 <u>376</u> , total to date <u>13,165</u>									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					1
2	140	6			2
3	136	2,568			3
4	133	7,837			4
5	132	593			5
6	131	1,168			6
7	130	16			7
8	127	10			8
9	119	1,354			9
10	115	2,316			10
11	113	1			11
12	112	1,973			12
13	110	349			13
14	100	250			14
15	90	1,509			15
16	85	507			16
17	80	128			17
18	75	406			18
19	72	3			19
20	70	40			20
21	66	2			21
22	65	5			22
23	60	64			23
24	Under				24
25	60	3			25
26					26
27	Total	21,108			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 (i) give the percentage of replacements to units of property in each track category 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		Miles surfaced	Percent surfaced	
		Crossties	Switch and bridge ties (board feet)	Crosstie	Switch and bridge ties (board feet)						
1	A	1029456	1392867	4.3		256.43	2.8	2324724	2358.70	25.8	1
2	B	570998	634113	3.8		200.75	3.6	957928	971.94	17.2	2
3	C	4372	-	-		-	-	121027	122.94	3.3	3
4	D	86846	1379221	.8		60.56	1.4	40815	41.46	1.0	4
5	E	212028	175565	1.3		55.40	.9	104704	106.06	1.7	5
6	TOTAL	1903700	3581766	2.5		573.14	2.0	3549198	3601.10	12.5	6
7	F										7
8	Potential abandonments										8

750. CONSUMPTION OF DIESEL FUEL
(Dollars in Thousands)

LOCOMOTIVES

Line No	Kind of locomotive service (a)	Diesel		Line No
		Diesel oil (gallons) (b)		
1	Freight	526,409,157		1
2	Passenger			2
3	Yard switching	49,904,345		3
4	TOTAL	576,313,502		4
5	COST OF FUEL* \$(000)	\$		5
6	Work Train	1,011,762		6

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; 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.C.I. 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 points, (2) in two through trains, and (3) in a way train to the destination point, the total count of loaded cars would be four—two counts for the movements in the way trains and two counts for the movements in through trains. Therefore, each car originated or received from a connecting carrier receives an initial count, plus one count for each subsequent physical transfer between trains on respondents' lines. No additional count is given because of crew change or changes in track identification number unless there is a physical transfer of the car between trains. Each car moving under revenue billing shall be considered as a loaded car.

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

(R) Report the number of loaded revenue trailers/containers picked up, plus revenue trailers/containers delivered in TOFC/COFC and in highway interchange service, when the work is performed at the railroad's expense. (Performed at railroad's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses are 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)	21,128		1
		2 Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	15,909,571	XXXXXX	2
3		2-02 Way Trains	7,263,021	XXXXXX	3
4		2-03 Through Trains	44,665,003	36,284	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	67,837,595	36,284	5
6		2-05 Motorcars (C)	-		6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	67,837,595	36,284	7
		3 Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	44,209,621	XXXXXX	8
9		3-02 Way Trains	15,824,542	XXXXXX	9
10		3-03 Through Trains	141,881,070	69,717	10
11		3-04 TOTAL (lines 8-10)	201,915,233	69,717	11
12		3-11 Train Switching (F)	10,114,388	XXXXXX	12
13		3-21 Yard Switching (G)	17,351,498	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	229,381,119	69,717	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	143	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	108,902	XXXXXX	16
17		4-012 Box-Equipped	132,340	XXXXXX	17
18		4-013 Gondola-Plain	84,340	XXXXXX	18
19		4-014 Gondola-Equipped	63,570	XXXXXX	19
20		4-015 Hopper-Covered	253,217	XXXXXX	20
21		4-016 Hopper Open Top-General Service	143,355	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	15,803	XXXXXX	22
23		4-018 Refrigerator-Mechanical	52,203	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	60,339	XXXXXX	24
25		4-020 Flat-TOFC/COFC	148,134	XXXXXX	25
26		4-021 Flat-Multi-Level	29,301	XXXXXX	26
27		4-022 Flat-General Service	5,622	XXXXXX	27
28		4-023 Flat-All Other	46,863	XXXXXX	28
29		4-024 All Other Car Types-Total	6,762	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,150,894	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	139	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	68,769	XXXXXX	32
33		4-112 Box-Equipped	108,301	XXXXXX	33
34		4-113 Gondola-Plain	85,122	XXXXXX	34
35		4-114 Gondola-Equipped	61,616	XXXXXX	35
36		4-115 Hopper-Covered	247,571	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	125,911	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	16,177	XXXXXX	38
39		4-118 Refrigerator-Mechanical	37,245	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	35,572	XXXXXX	40
41		4-120 Flat-TOFC/COFC	4,683	XXXXXX	41
42		4-121 Flat-Multi-Level	16,765	XXXXXX	42
43		4-122 Flat-General Service	6,117	XXXXXX	43
44		4-123 Flat-All Other	41,573	XXXXXX	44
45		4-124 All Other Car Types	5,816	XXXXXX	45
46		4-125 TOTAL (lines 31-45)	861,377	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	9	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	27,531	XXXXXX	48
49		4-132 Box-Equipped	2,077	XXXXXX	49
50		4-133 Gondola-Plain	3,659	XXXXXX	50
51		4-134 Gondola-Equipped	452	XXXXXX	51
52		4-135 Hopper-Covered	135,078	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	2,029	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	1,208	XXXXXX	54
55		4-138 Refrigerator-Mechanical	873	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	7,094	XXXXXX	56
57		4-140 Flat-TOFC/COFC	643,261	XXXXXX	57
58		4-141 Flat-Multi-Level	210,899	XXXXXX	58
59		4-142 Flat-General Service	58	XXXXXX	59
60		4-143 Flat-All Other	28,611	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	56,584	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	60,368	XXXXXX	62
63		4-146 All Other Car Types	4,893	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	1,184,684	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	3	XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	10,912	XXXXXX	66
67		4-152 Box-Equipped	1,370	XXXXXX	67
68		4-153 Gondola-Plain	1,195	XXXXXX	68
69		4-154 Gondola-Equipped	1,621	XXXXXX	69
70		4-155 Hopper-Covered	151,857	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	1,386	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	1,254	XXXXXX	72
73		4-158 Refrigerator—Mechanical	492	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	7,169	XXXXXX	74
75		4-160 Flat—TOFC/COFC	18,489	XXXXXX	75
76		4-161 Flat—Multi-Level	129,368	XXXXXX	76
77		4-162 Flat—General Service	47	XXXXXX	77
78		4-163 Flat—All Other	23,455	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	71,917	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	71,175	XXXXXX	80
81		4-166 All Other Car Types	4,176	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	495,886	XXXXXX	82
83		4-17 Work Equipment and Company Freight*Car-Miles	44,656	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	1,255,126	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	1,604,175	XXXXXX	85
86		4-192 Way Trains	214,846	XXXXXX	86
87		4-193 Through Trains	3,173,602	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	4,992,623	XXXXXX	88
89		4-20 Caboose Miles	1,440	XXXXXX	89

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

Note: Line 88 total car miles is equal to the sum of Lines 30, 46, 64, 82, 83 and 84. Accordingly, the car miles reported on Lines 83 and 84 are to be allocated to Lines 85, 86 and 87 and included in the total shown on Line 88.

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	38,098,350	13,895	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	130,550,259	XXXXXX	99
100		6-021 Way Trains	15,160,488	XXXXXX	100
101		6-022 Through Trains	220,523,790	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts	10,920	39,743	102
103		6-04 Non-Revenue	4,407,264	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	408,751,071	53,638	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	278,855	XXXXXX	105
106		7-02 Non-Revenue	7,402	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	286,257	XXXXXX	107
		8 Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	189,599,132	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service		XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	189,599,132	XXXXXX	110
111		8-04 Non-Revenue-Road Service	2,727,113	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service		XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,727,113	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	192,326,245	XXXXXX	114
		9 Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,906,534	XXXXXX	115
116		9-02 Train Switching	833,615	XXXXXX	116
117		10 TOTAL YARD-SWITCHING HOURS (N)	1,348,090	XXXXXX	117
		11 Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	733,552	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	1,588,100	XXXXXX	120
121		12-02 Way Trains	2,262,184	XXXXXX	121
122		12-03 Through Trains	4,281,320	XXXXXX	122
123		13 TOFC/COFC-No. of Rev Trailers and Containers Loaded and Unloaded (Q)	1,381,016	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	1,843,420	XXXXXX	124
125		15 TOFC/COFC-No. of Rev Trailers Picked Up and Delivered (R)	35,647	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	26,137	XXXXXX	130
131		17-02 Unserviceable	609	XXXXXX	131
132		17-03 Surplus	2,772	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	29,518	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 Pennsylvania

County of Lehigh

C. E. Billingsley makes oath and says that he is Chief Accounting Officer
(Insert here name of the affiant) (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 90, to and including December 31, 19 90

C. E. Billingsley
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and
county above named, this 20th day of March, 19 91

My commission expires

Use an
L.S.
impression seal

NOTARIAL SEAL
Frances Karlowitch, Notary Public
City of Bethlehem, Lehigh County, Pa.
My Commission Expires July 2, 1991
Frances Karlowitch
(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 makes oath and says that he is Chairman of the Board and Chief Executive Officer
(Insert here name of the affiant) (Insert here the official title of the affiant)

Of Union Pacific Railroad Company 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 90, to and including December 31, 19 90

Michael H. Walsh
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and
county above named, this _____ day of _____, 19 91

My commission expires _____

Use an
L.S.
impression seal

GENERAL NOTARY-STATE of Nebraska
LINDA L. DANIEL
My Comm. Exp. Oct. 15, 1991

(Signature of officer authorized to administer oaths)

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