

139400
DUPLICATE



ANNUAL REPORT

TO THE

INTERSTATE

COMMERCE

COMMISSION

R - 1

*For the year ended
December 31, 1991*

DO NOT REMOVE THIS
FROM THE FILE
UNION PACIFIC
RAILROAD

RAILROAD

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.

ANNUAL REPORT

Of

UNION PACIFIC RAILROAD

COMBINED WITH MISSOURI PACIFIC RAILROAD

To The

INTERSTATE COMMERCE COMMISSION

For The

Year Ended December 31, 1991



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

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

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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.

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 or 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 organization; 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.

C. VOTING POWERS AND ELECTIONS

- 1 State the par value of each share of stock Common, 1/ per share, first preferred, 1/ per share, second preferred, 1/ per share, debenture stock, 1/ per share.
- 2 State whether or not each share of stock has the right to one vote. If not, give full particulars in a footnote.
- 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, 1991.						25
26	MP - 1,000 as of December 31, 1991.						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. 2/
11. Give the date of such meeting. _____
12. Give the place of such meeting. 3/

NOTES AND REMARKS

- | | |
|-----------------------------------|-------------------------------|
| <u>1/</u> UP - 22,428,715 Votes | <u>2/</u> UP - April 19, 1991 |
| MP - 1,000 Votes | MP - April 19, 1991 |
| <u>3/</u> 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
 Chicago & Western Indiana Railroad Company (1)
 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.

(1) See Note C on page 24.

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	\$25,190	\$6,125	1
2		702	Temporary Cash Investments	125	175	2
3		703	Special Deposits	1,165	4,071	3
			Accounts Receivable (A)			
4		704	- Loan and Notes	61	175	4
5		705	- Interline and Other Balances	13,723	13,708	5
6		706	- Customers	56,031	41,281	6
7		707	- Other	53,063	60,799	7
8		709,708	- Accrued Accounts Receivables	82,596	105,589	8
9		708.5	- Receivables from Affiliated Companies	211,711	284,482	9
10		709.5	- Less: Allowance for Uncollectible Accounts	0	0	10
11		710,711,714	Working Funds Prepayments Deferred Income Tax Debits	145,385	126,294	11
12		712	Materials and Supplies	145,981	149,853	12
13		713	Other Current Assets	10,547	219	13
14			TOTAL CURRENT ASSETS	\$745,578	\$792,771	14
OTHER ASSETS						
15		715, 716, 717	Special Funds	\$30,984	\$25,877	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedules 310 and 310A)	432,135	408,969	16
17		722, 723	Other Investments and Advances	20,015	5,900	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	85,095	99,122	19
20		739, 741	Other Assets	103,463	93,839	20
21		743	Other Deferred Debits	44,920	43,522	21
22		744	Accumulated Deferred Income Tax Debits	0	0	22
23			TOTAL OTHER ASSETS	\$716,612	\$677,229	23
ROAD AND EQUIPMENT						
24		731, 732	Road (Schedule) 330 L-30 cols. h & b	\$7,241,466	\$6,902,514	24
25		731, 732	Equipment (Schedule) L-39 Cols. h & b	4,413,140	4,291,011	25
26		731, 732	Unallocated Items	225,004	219,731	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,717,952)	(3,378,256)	27
28			Net Road and Equipment	\$8,161,658	\$8,035,000	28
29			TOTAL ASSETS	\$9,623,848	\$9,505,000	29

(A) See Note 4 on page 10.

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	5,415	9,902	31
32		753	Audited Accounts and Wages	130,076	112,335	32
33		754	Other Accounts Payable	29,764	25,614	33
34		755, 756	Interest and Dividends Payable	42,035	42,464	34
35		757	Payables to Affiliated Companies	0	0	35
36		759	Accrued Accounts Payable	754,089	721,588	36
37		760, 761, 761.5, 762	Taxes Accrued	100,420	110,583	37
38		763	Other Current Liabilities	2,486	4,013	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	107,542	156,750	39
40			TOTAL CURRENT LIABILITIES	\$1,171,827	\$1,183,249	40
NON-CURRENT LIABILITIES						
41		765, 767	Funded Debt Unmatured	\$419,641	\$445,779	41
42		766	Equipment Obligations	680,072	719,660	42
43		766.5	Capitalized Lease Obligations	171,173	119,358	43
44		768	Debt in Default	0	0	44
45		769	Accounts Payable; Affiliated Companies	164,477	160,574	45
46		770.1, 770.2	Unamortized Debt Premium	(24,021)	(24,540)	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	2,374,389	2,447,394	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	683,652	309,119	50
51			TOTAL NON-CURRENT LIABILITIES	\$4,469,383	\$4,177,344	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
57		797	Retained Earnings:			57
58		798	Appropriated	1,583	1,583	58
59		798.1	Unappropriated (Schedule 200)	3,441,065	3,602,834	59
60		798.5	Net Unrealized Loss on Non-current Marketable Equity Securities	0	0	60
61			Less Treasury Stock	0	0	61
62			Net Stockholders Equity	\$3,982,638	\$4,144,407	62
62			TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	\$9,623,848	\$9,505,000	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 3-6 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 11 .

(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 \$27.6 million in 1991 and \$24.5 million in 1990. In addition, UPRR employees are covered by the Railroad Retirement System. Contributions made to the system are expensed as incurred.

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.

The Financial Accounting Standards Board (FASB) issued Statement No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions", effective by January 1993, which requires that the cost of non-pension benefits for retirees be accrued during the period of employment. The Statement may be adopted by amortizing the unrecognized obligation existing at the date of adoption over 20 years or by recording a cumulative adjustment in the year of adoption. Although UPRR has not yet determined the method of adoption, if a cumulative adjustment is recorded, after-tax earnings for 1993, the year of planned adoption, are expected to be reduced by \$120 million to \$160 million. Subsequent annual expense and cash payments are not expected to increase significantly as a result of adopting this Statement.

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 UPRR'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 November 1991, UP entered into a new one-year agreement to sell, on a revolving basis, an undivided percentage ownership interest in a designated pool of accounts receivable. The UP continues to act as collection agent for all receivables in the pool. At December 31, 1991 and 1990, 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, 1991, dividends in arrears on the class A stock totalled \$14.6 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 \$2,296.3 million at December 31, 1991.

Certain debt agreements impose dividend restrictions on MP. The amount of retained earnings available for dividends at December 31, 1991 was \$614.5 of a total of \$808.6 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 UPRR. UPRR also is subject to Federal, state and local environmental laws and regulations, and is currently participating in the investigation and remediation of various sites. Where the costs of remediation can be reasonably determined, and such remediation is probable, UPRR has recorded a liability. As the scope and cost of additional site remediation 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.

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

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		Schedule 210	
Line 15, column (b)		= Line 62, column (b)	
Line 47 plus 48 plus 49, column (b)		= Line 63, column (b)	
Line 50, column (b)		= Line 64, column (b)	
Schedule 410		Schedule 410	
Line 14, column (b)		= Line 620, column (h)	
Line 14, column (d)		= Line 620, column (f)	
Line 14, column (e)		= Line 620, column (g)	
Line 49, column (b)			

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue and expenses (d)	Passenger-related revenue and expenses (e)	Line No.
ORDINARY ITEMS							
OPERATING INCOME							
Railway Operating Income							
1		(101) Freight	4,577,241	4,504,975	4,577,241	1/	1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	49,946	52,701	49,946		4
5		(105) Water Transfers					5
6		(106) Demurrage	29,080	23,669	29,080		6
7		(110) Incidental	3,188	3,745	3,188		7
8		(121) Joint Facility-Credit	3,501	2,645	3,501		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities—lines 1-9)	4,662,956	4,587,735	4,662,956		10
11		(502) Railway operating revenues—Transfers from Government Government Authorities for current operations					11
12		TOTAL RAILWAY OPERATING REVENUES (Lines 10-12)	4,662,956	4,587,735	4,662,956		12
13		(531) Railway operating expenses 2/	4,569,874	3,770,221	4,569,874		13
14	*	Net revenue from railway operations	93,082	817,514	93,082		14
15	*						15
OTHER INCOME							
16		(506) Revenue from property used in other than carrier operations	12,634	20,271			16
17		(510) Miscellaneous rent income	17,682	14,460			17
18		(512) Separately operated properties—Profit					18
19		(513) Dividend Income (cost method)	7	7			19
20		(514) Interest Income	102,591	85,345			20
21		(516) Income from sinking and other funds	15	1,018			21
22		(517) Release of premiums on funded debt	7	23			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	52,857	50,948			24
		Income from affiliated companies: 519					
25		a. Dividends (equity method)	6,713	2,199			25
26		b. Equity in undistributed earnings (losses)	36,491	36,914			26
27		TOTAL OTHER INCOME (Lines 16-26)	228,997	211,185			27
28		TOTAL INCOME (Lines 15, 27)	322,079	1,028,699			28
MISCELLANEOUS DEDUCTIONS FROM INCOME							
29		(534) Expenses of property used in other than carrier operations	4,362	7,333			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	32,421	30,347			34
35		(553) Uncollectible accounts					35
36		TOTAL MISCELLANEOUS DEDUCTIONS (Lines 29-35)	36,783	37,680			36
37		Income available for fixed charges (Lines 28,36)	285,296	991,019			37

210. RESULTS OF OPERATIONS

(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)	Freight-related revenue and expenses (d)	Passenger-related revenue and expenses (e)	Line No.
		FIXED CHARGES					
		(546) Interest on funded debt:					
38		(a) Fixed interest not in default	110,216	108,302			38
39		(b) Interest in default					39
40		(547) Interest on unfunded debt	67,195	67,877			40
41		(548) Amortization of discount on funded debt	896	1,028			41
42		TOTAL FIXED CHARGES (Lines 38-41)	178,306	177,207			42
43		Income after fixed charges (Lines 37,42)	106,990	813,812			43
		OTHER DEDUCTIONS					
		(546) Interest on funded debt:					
44		(c) Contingent interest	11,061	8,234			44
		UNUSUAL OR INFREQUENT ITEMS					
45		(555) Unusual or infrequent items (debit) credit					45
46		Income (Loss) from continuing operations (before income taxes)	95,929	805,578			46
		PROVISIONS FOR INCOME TAXES					
		(556) Income taxes on ordinary income:					
47	*	(a) Federal income taxes	77,328	143,012			47
48	*	(b) State income taxes	5,850	12,008			48
49	*	(c) Other income taxes					49
50	*	(557) Provision for deferred taxes	(65,480)	116,993			50
51		TOTAL PROVISIONS FOR INCOME TAXES (Lines 47-50)	17,698	272,013			51
52	*	Income from continuing operations (Lines 46-51)	78,231	533,565			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)	78,231	533,565			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)	78,231	533,565			61
		Reconciliation of net railway operating income (NROI)					
62	*	Net revenues from railway operations	93,082	817,514			62
63	*	(556) Income taxes on ordinary income (-)	(83,178)	(155,020)			63
64	*	(557) Provision for deferred income taxes (-)	65,480	(116,993)			64
65		Income from lease of road and equipment (-)	(38)	(65)			65
66		Rent for leased roads and equipment (+)	2,863	2,984			66
67		Net railway operating income (loss)	78,209	548,420			67

NOTES AND REMARKS FOR SCHEDULES 210 AND 220Notes to Schedule 210 page 16.

- 1/ Passenger information is not reported in accordance with exemption granted by ICC Bureau of Accounts in letter dated October 21, 1976.
- 2/ On September 4, 1991, Union Pacific Corporation, parent of UPRR, announced a major restructuring program, including a \$745 million (\$492 million after tax) charge relating to UPRR. The program addresses a number of events effecting UPRR and includes the provision of \$480 million (reported on line 618, column (e) of Schedule 410) for severance payments and other costs associated with the reduction in the size of train crews and administrative personnel as a result of labor agreement and application of new technology. The remaining portion of the special charge, \$265 million (\$92 million reported on lines 136, 137, and 138, column (e) of Schedule 410 with the remaining \$173 million reported on line 618, column (e) of Schedule 410) relates to the sale, lease, or abandonment of up to 7,100 miles of light density lines.

229. 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 comma 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		Balance at beginning of year	\$ 3,357,157	\$ 245,677	1
2		(601.5) Prior period adjustments to beginning-retained earnings			2
		CREDITS			
3	*	(602) Credit balance transferred from income	41,740	36,491	3
4		(603) Appropriations released	1,583		4
5		(606) Other credits to retained earnings			5
6		TOTAL	43,323	36,491	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	240,000		11
12		Preferred stock ¹			12
13		TOTAL	241,583		13
14		Net increase (decrease) during year (Line 6 minus line 13)	(198,260)	36,491	14
15	*	Balance at close of year (Lines 1, 2 and 14)	3,158,897	282,168	15
16	*	Balance from line 15(c)	282,168	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	3,441,065	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 CASH FLOWS
(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 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	78,231	533,565	10
11		Loss (gain) on sale or disposal of tangible property and investments	(45,047)	(45,413)	11
12		Depreciation and amortization expenses	522,105	415,200	12
13		Net increase (decrease) in deferred income taxes	(73,005)	113,898	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(38,491)	(38,914)	14
15		Net increase (decrease) in Accounts Receivable	18,078	30,227	15
16		Decrease (increase) in Material and Supplies and other current assets	(22,641)	(31,478)	16
17		Increase (Decrease) in current liabilities other than debt	(67,684)	(70,387)	17
18		Increase (Decrease) in other - net	584,732	(53,204)	18
19		Net cash provided from continuing operations	938,278	855,494	19
20		Add (Subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES	938,278	855,494	21
CASH FLOWS FROM INVESTING ACTIVITIES					
22		Proceeds from sale of property	61,828	107,453	22
23		Capital expenditures	(653,959)	(689,959)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	-	-	24
25		Proceeds from sale/repayment of investment and advances	(88,496)	21,178	25
26		Purchase price of long-term investment and advances			26
27		Net decrease (increase) in sinking and other special funds	5,195	(2,899)	27
28		Other - net			28
29		NET CASH USED IN INVESTING ACTIVITIES	(675,432)	(564,227)	29
CASH FLOWS FROM FINANCING ACTIVITIES					
30		Proceeds from issuance of long-term debt	123,278	132,307	30
31		Principle payments of long-term debt	(187,578)	(210,067)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid	(240,000)	(238,000)	34
35		Advance from (to) UP Corporation and other	82,469	763	35
36		NET CASH FROM FINANCING ACTIVITIES	(241,831)	(312,997)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	19,015	(21,730)	37
38		Cash and cash equivalents at beginning of the year	6,300	28,030	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR	25,315	6,300	39
Footnotes to Schedule 240					
Cash paid during the year for:					
40		Interest (net of amount capitalized)	1/	1/	40
41		Income taxes paid	78,938	154,287	41

1/ Fixed charges include intercompany interest expense of \$87,398 and \$85,575 for 1991 and 1990. 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	Amount (b)	Line No.
CURRENT OPERATING ASSETS				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	13,723	1
2	Customers (706)	Schedule 200, line 6, column b	56,031	2
3	Other (707)	Note A	24,294	3
4	TOTAL CURRENT OPERATING ASSETS	Line 1 + 2 + 3	94,048	4
OPERATING REVENUE				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,662,956	5
6	Rent Income	Note B	120,168	6
7	TOTAL OPERATING REVENUES	Lines 5 + 6	4,783,124	7
8	Average Daily Operating Revenues	Line 7 divided by 360 days	13,286	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 divided by line 8	7	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	22	10
CURRENT OPERATING LIABILITIES				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	5,415	11
12	Audited Accounts and Wages Payable (753)	Note A	130,076	12
13	Accounts Payable - Other (754)	Note A	29,764	13
14	Other Taxes Accrued (761.5)	Note A	100,671	14
15	TOTAL CURRENT OPERATING LIABILITIES	Sum of lines 11 to 14	265,926	15
OPERATING EXPENSES				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,569,874	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	520,253	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	4,169,789	18
19	Average Daily Expenditures	Line 18 divided by 360 days	11,583	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 + line 19	23	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	25,315	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	145,981	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	4,251	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	141,730	27
28	TOTAL WORKING CAPITAL	Line 24 + line 27	141,730	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., C&NW, C&NW 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%)	

- (C) On December 2, 1991, Chicago and Western Indiana (WI) became a wholly owned subsidiary of MP and post acquisitions results are consolidated in this report.
- (D) On January 1, 1991, Union Pacific Motor Freight (a wholly owned subsidiary of UP) was merged into Missouri Pacific Truck Lines (a wholly owned subsidiary of MP) together with this merger, Missouri Pacific Truck Lines was renamed Union Pacific Motor Freight.

GENERAL INSTRUCTIONS CONCERNING RETURNS IN SCHEDULES 310, 310A

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

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

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

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

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

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

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

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

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

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

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

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

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

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 issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Investments and Advances							Line No.	
					Extent of Control (e)	Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)	Disposed of: profit (loss) (j)	Adjustments Acct. 721.5 (k)		Dividends or Interest credited to income (l)
1	721	A1		STOCKS - CARRIERS ACTIVE									1
2				Alameda Belt Line	50.0	\$471				\$471			2
3				Alton & Southern Railway	50.0	8,000				8,000			3
4				American Refrigerator Transit Co. (A)	100.0	378				378			4
5				Ark. & Mfs. Ry. Bridge & Term. Pfd (A)	33.3	550				550			5
6				Ark. & Mfs Ry. Bridge & Term. Com. (A)(B)	33.3	280				280			6
7				Belt Railway of Chicago	8.3	280				280			7
8				Brownsville & Matamoros Bridge Co. (A)	50.0	250				250		4,000	8
9				Camas Prairie Railroad Co.	50.0	50				50			9
10				Central California Traction Co.	33.3	664				664			10
11				Chicago & Western Indiana RR (C)	20.0	1,000		1,000					11
12				Denver Union Terminal Ry. Co.	18.7	5				5			12
13				Houston Belt & Terminal Ry. (A)(B)	50.0	13				13			13
14				Kansas City Terminal Ry. (A)(B)	25.0	290		290					14
15				Longview Switching Co.	50.0	1				1			15
16				Union Pacific Motor Freight (A)(D)	100.0	2,085				2,085			16
17				Oakland Terminal Railway	50.0	113				113			17
18				Ogden Union Ry. & Depot Co.	50.0	13				13			18
19				Portland Terminal RR Co	40.0	1,879				1,879			19
20				Portland Traction Co.	50.0	1,799				1,799		513	20
21				St. Joseph Terminal RR Co.	50.0					-			21
22				Southern Illinois & Missouri Bridge Co (A)	60.0	26				26			22
23				Texas City Terminal Ry.	66.7	1,276				1,276			23
24				Trailer Train Co.	23.0	44,884				43,055		2,200	24
25				Union Pacific Fruit Express Corp.	100.0	14,822				14,822			25
26				Union Pacific Motor Freight Co. (D)	100.0	5		5		-			26
27	721	A3		STOCKS - NONCARRIERS - ACTIVE									27
28				Automated Monitoring & Control International	50.0	3,367				3,367			28
29			VI	Missouri Improvement Co. (A)	100.0	5,105				5,105			29
30			VI	Standard Realty & Development	100.0	12,003				12,003			30
31				Transportation Data Exchange, Inc.	24.8	450				450			31
32			VI	Southwestern States Management Co	100.0	3,201				3,201			32
33				Union Pacific Freight Service	100.0	1				1			33
34				UP Financial Corp.	100.0	1				1			34
35			VI	Dorland Development Company	100.0	250				250			35
36				UP Venture Leasing	100.0	499				499			36
37			X	UP Baseball, Inc.		-		1		1			37
38				TOTAL CLASS A		\$103,801	\$1	\$3,124	100,678	\$0	(\$9,941)	\$6,713	38

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				Disposed of: profit (loss) (j)	Adjustments credited to Acct. 721.5 income (k)	Dividends or interest income (l)	Line No.
						Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)				
39	721	D1		UNSECURED NOTES - CARRIERS - ACTIVE									39
40				St. Joseph Terminal RR Co		175			175				40
41				Terminal RR Assn. of St. Louis		3,143		86	3,057				41
42				Trailer Train Co.		1,884	116		1,810		(116)		42
43				TOTAL CLASS D		\$5,012	\$116	\$86	\$5,042	\$0	(\$116)	\$0	43
44	721	E1		INVESTMENT ADVANCES - CARRIERS - ACTIVE									44
45				Alameda Belt Line		20			20				45
46				Ark. & Mfs. Ry. Bridge & Term.		(42)		42					46
47				Belt Railway of Chicago		3,431			2,864				47
48				Camas Prairie RR Co		250			250				48
49				Chicago & Western Indiana RR		8,674		8,674					49
50				Denver Union Terminal Ry Co.		566			566				50
51				Harbor Belt Line RR Co.		15			15				51
52				Houston Belt & Terminal Ry.		6,943	688		7,641				52
53				Kansas City Terminal Ry. Co		9,889	158		10,047		(612)		53
54				Longview Switching Co.		37			37				54
55				Union Pacific Express Air		906			906				55
56				Missouri Pacific Intermodal Transport, Inc		48			1				56
57				Union Pacific Motor Freight		7,863		1,000	6,863				57
58				Oakland Terminal Railway		501		100	401		(401)		58
59				Ogden Union Ry. & Depot Co.		1,084		37	1,047				59
60				Port Terminal Ry. Assn.		285			285				60
61				Portland Traction		136			136				61
62				St. Joseph Terminal RR Co.		79			79				62
63				Southern Illinois & Missouri Bridge Co.		686		130	556				63
64				Terminal Railroad Assn. of St. Louis		2,073			2,073				64
65				Wichita Terminal		115			115				65
66	721	E3		INVESTMENT ADVANCES - NONCARRIERS - ACTIVE									66
67			VI	Missouri Improvement Co.		579			579				67
68				Union Pacific Freight Service		845		845					68
69				Union Pacific Communication Corp		951			951				69
70				Texas Missouri Pacific		1,843			1,843				70
71				Missouri Pacific Corporation		16,268			16,268				71
72				UP Venture Leasing		1,504		1,504					72
73				UP Baseball Enterprises			2,634		2,634				73
74				TOTAL CLASS E		\$65,549	\$3,532	\$13,764	\$55,317	\$0	(\$1,013)	\$0	74
75				TOTAL ACCOUNT 721		\$174,382	\$3,649	\$16,974	\$161,037	\$0	(\$11,070)	\$6,713	75

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

(C)(D) - See notes on page 24.

1 / - Carried at nominal value of \$1.00.

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

Companies under joint control described on page 24.

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

(C)(D) - See notes on page 24.

1/ - Carried at nominal value of \$1.00.

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

Companies under joint control described on page 24.

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

Line No.	Investments and advances				Disposed of: profit (loss)	Adjustments Account 721.5	Dividends or interest credited to income (l)	Line No.
	Opening balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing balance (i)				
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10			BLANK NOT USED					10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34								34
35								35
36								36
37								37
38								38
39								39
40								40

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.	2,681		0			2,681	1
2	American Refrigerator Transit Co.	6,252		458			6,710	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.	3,537		(2,510)			1,027	5
6	Chicago Western Indiana RR	991		(52)			939	6
7	Houston Belt & Terminal Rwy.	2,757		98			2,855	7
8	Kansas City Terminal Rwy.	208		0			208	8
9	Missouri Pacific Truck Lines	8,439		5,400			13,839	9
10	(incl. UPEA & MPIT)							10
11	Ogden Union Rwy. & Depot Co.	37		0			37	11
12	Portland Terminal Railroad Company	(831)		(513)			(1,344)	12
13	Portland Traction Co.	331		(249)			82	13
14	Southern Illinois & Missouri Bridge Co.	4		0			4	14
15	Terminal RR Assn. of St. Louis	1,102		321			1,423	15
16	Texas City Terminal Ry.	4,306		1,612			5,918	16
17	Union Pacific Fruit Express Co.	75,813		7,324			83,137	17
18	Union Pacific Motor Freight Co.	10,353		0			10,353	18
19	TOTAL CARRIER	\$116,438	\$0	\$11,889	\$0	\$0	\$128,327	19
	NONCARRIER:							
20								20
21	Automated Monitoring & Control Intern'l	116		(214)			(98)	21
22	Delta Finance	(4,379)		291			(4,088)	22
23	Don Land Development Company	873		228			1,101	23
24	Missouri Improvement Co.	36,424		304			36,728	24
25	Southwestern States Management Company	590		47			637	25
26	Standard Realty & Development	34,144		4,211			38,355	26
27	Trailer Train Co.	54,693		17,138			71,831	27
28	Union Pacific Communication Corporation	(567)		0			(567)	28
29	Union Pacific Freight Service	7,261		2,284			9,545	29
30	UP Venture Leasing	84		311			395	30
31	UP Baseball Enterprises	0		2			2	31
32								32
33	TOTAL NONCARRIER	\$129,239	\$0	\$24,602	\$0	\$0	\$153,841	33
34								34
35	TOTAL EQUITY	\$245,677	\$0	\$36,491	\$0	\$0	\$282,168	35

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 of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.
3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.
4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.
5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.
6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.
7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.
8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.
9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving 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

N O N E

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.
1		(2) Land for transportation purposes	\$117,928	\$0	\$4,192	\$2,277	\$974	\$5,495	\$123,423	1
2		(3) Grading	404,806	0	1,899	7,955	5,509	4,345	409,151	2
3		(4) Other, right-of-way expenditures	11,929	0	152	2,914	233	2,833	14,762	3
4		(5) Tunnels and subways	30,612	0	0	303	0	303	30,915	4
5		(6) Bridges, trestles, and culverts	392,985	0	2,229	31,070	3,920	29,379	422,364	5
6		(7) Elevated structures	0	0	0	0	0	0	0	6
7		(8) Ties	1,130,740	0	436	109,276	34,258	75,454	1,206,194	7
8		(9) Rail and other track material	2,630,244	0	1,185	156,391	57,740	99,836	2,730,080	8
9		(11) Ballast	669,280	0	130	49,527	17,376	32,281	701,561	9
10		(13) Fences, snow sheds and signs	17,831	0	9	565	245	329	18,160	10
11		(16) Station and office buildings	230,226	0	528	3,090	370	3,248	233,474	11
12		(17) Roadway buildings	29,990	0	54	975	412	617	30,607	12
13		(18) Water stations	2,977	0	0	0	15	(15)	2,962	13
14		(19) Fuel stations	35,068	0	10	1,207	3	1,214	36,282	14
15		(20) Shops and enginehouses	149,330	0	72	1,311	230	1,153	150,483	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	70,246	0	0	1,929	(3,055)	4,984	75,230	19
20		(26) Communication systems	101,871	0	8	3,724	894	2,838	104,709	20
21		(27) Signals and interlockers	443,849	0	305	47,174	1,085	46,394	490,243	21
22		(29) Power plants	1,247	0	0	0	2	(2)	1,245	22
23		(31) Power-transmission systems	10,962	0	2	67	(10)	79	11,041	23
24		(35) Miscellaneous structures	5,454	0	0	68	(48)	116	5,570	24
25		(37) Roadway machines	177,750	0	0	883	1,792	(909)	176,841	25
26		(39) Public improvements-Construction	155,655	0	343	26,622	1,777	25,188	180,843	26
27		(44) Shop machinery	77,843	0	0	4,201	406	3,795	81,638	27
28		(45) Power-plant machinery	2,764	0	0	0	3	(3)	2,761	28
29		Other (specify and explain)	0	0	0	0	0	0	0	29
30		TOTAL EXPENDITURES FOR ROAD	\$6,902,514	\$0	\$11,554	\$451,529	\$124,131	\$338,952	\$7,241,466	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	1,890,179	0	0	154,881	7,680	147,201	2,037,380	31
32		(53) Freight-train cars	2,061,079	0	0	7,114	63,601	(56,487)	2,004,592	32
33		(54) Passenger-train cars	0	0	0	0	0	0	0	33
34		(55) Highway revenue equipment	15,938	0	0	0	512	(512)	15,426	34
35		(56) Floating equipment	0	0	0	0	0	0	0	35
36		(57) Work equipment	120,597	0	0	3,025	2,245	780	121,377	36
37		(58) Miscellaneous equipment	23,397	0	0	143	(24)	167	23,564	37
38		(59) Computer systems and word processing equipment	179,821	0	0	31,926	946	30,980	210,801	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	\$4,291,011	\$0	\$0	\$197,089	\$74,960	\$122,129	4,413,140	39
40		(76) Interest during construction	40,346	0	371	0	439	(68)	40,278	40
41		(80) Other elements of investment	0	0	0	0	0	0	0	41
42		(90) Construction in progress	179,385	0	0	5,341	0	5,341	184,726	42
43		GRAND TOTAL	\$11,413,256	\$0	\$11,925	\$653,959	\$199,530	\$466,354	\$11,879,610	43

332. DEPRECIATION BASE AND RATES - ROAD AND EQUIPMENT OWNED AND USED AND LEASED FROM OTHERS
(Dollars in Thousands)

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

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

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

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

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

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		1/1 at beginning of year (b)	12/1 at close of year (c)		At beginning of year (e)	At close of year (f)		
ROAD								
1	(3) Grading	\$412,527	\$415,035	0.87				1
2	(4) Other, right-of-way expenditures	11,978	14,493	1.00				2
3	(5) Tunnels and subways	30,599	30,774	1.14				3
4	(6) Bridges, trestles, and culverts	398,970	418,834	1.50				4
5	(7) Elevated structures							5
6	(8) Ties	1,170,748	1,240,989	3.60				6
7	(9) Rail and other track material	2,672,267	2,764,891	3.39				7
8	(11) Ballast	691,498	721,823	3.17				8
9	(13) Fences, snow sheds, and signs	18,650	18,888	1.11				9
10	(16) Station and office buildings	230,794	233,847	3.33				10
11	(17) Roadway buildings	30,174	30,778	2.97				11
12	(18) Water stations	3,222	3,201	3.50				12
13	(19) Fuel Stations	36,120	37,218	3.28				13
14	(20) Shops and enginehouse	150,472	151,149	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	72,191	74,114	5.25				18
19	(26) Communication systems	102,569	104,553	3.45				19
20	(27) Signals and interlockers	447,426	486,893	1.91				20
21	(29) Power plants	1,147	1,147	4.20				21
22	(31) Power-transmission systems	11,516	11,561	2.38				22
23	(35) Miscellaneous structures	5,543	5,608	2.44				23
24	(37) Roadway machines	181,920	180,816	6.43				24
25	(39) Public improvements—Construction	157,051	177,830	1.11				25
26	(44) Shop machinery	79,612	83,120	3.91				26
27	(45) Power-plant machinery	2,602	2,602	4.35				27
28	All other road accounts							28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	\$8,918,521	\$7,211,091	2.94				30
EQUIPMENT								
31	(52) Locomotives	\$1,922,530	\$2,065,821	4.66				31
32	(53) Freight-train cars	2,071,877	2,010,389	4.23				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment	15,939	15,427					34
35	(56) Floating equipment							35
36	(57) Work equipment	120,866	121,706	3.52				36
37	(58) Miscellaneous equipment	23,685	23,729	8.01				37
38	(59) Computer systems and word processing equipment	180,692	205,665	10.69				38
39	TOTAL EQUIPMENT	\$4,335,589	\$4,442,737	4.74				39
40	GRAND TOTAL	\$11,254,110	\$11,653,828					40

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)	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	\$102,287	\$3,787	\$8,761	\$5,523	\$0	\$107,312	1
2		(4) Other, right-of-way expenditures	248	131	177	174	0	382	2
3		(5) Tunnels and subways	7,028	334	0	422	0	6,940	3
4		(6) Bridges, trestles, and culverts	76,801	6,182	7,060	5,491	0	84,552	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	250,485	42,680	25,800	43,391	0	275,574	6
7		(9) Rail and other track material	933,916	98,180	41,312	35,022	0	1,038,386	7
8		(11) Ballast	115,153	22,007	12,812	17,245	0	132,727	8
9		(13) Fences, snow sheds and signs	3,713	175	42	480	0	3,450	9
10		(16) Station and office buildings	30,131	7,736	489	971	0	37,385	10
11		(17) Roadway buildings	4,738	911	51	347	0	5,351	11
12		(18) Water stations	1,107	115	1	16	0	1,207	12
13		(19) Fuel stations	7,009	1,210	5	85	0	8,139	13
14		(20) Shops and enginehouses	35,732	3,329	68	639	0	38,490	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	722	24	0	0	0	746	17
18		(25) TOFC/COFC terminals	12,634	3,801	2	(34)	0	16,471	18
19		(26) Communication systems	16,436	3,599	315	1,120	0	19,230	19
20		(27) Signals and interlockers	64,474	8,962	1,812	3,253	0	71,995	20
21		(29) Power plants	588	47	0	2	0	633	21
22		(31) Power-transmission systems	2,630	282	7	44	0	2,875	22
23		(35) Miscellaneous structures	999	137	1	1	0	1,136	23
24		(37) Roadway machines	35,084	11,546	0	1,746	0	44,884	24
25		(39) Public improvements-Construction	6,432	1,847	1,105	5,747	0	3,637	25
26		(44) Shop machinery*	17,214	2,833	3	(27)	0	20,077	26
27		(45) Power-plant machinery	878	111	0	3	0	986	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	\$1,726,437	\$219,966	\$97,823	\$121,661	\$0	\$1,922,565	30
EQUIPMENT									
31	*	(52) Locomotives	\$565,389	\$94,434	\$0	\$10,061	\$0	\$649,782	31
32	*	(53) Freight-train cars	985,479	86,717	0	51,749	0	1,020,447	32
33	*	(54) Passenger-train cars	0	0	0	0	0	0	33
34	*	(55) Highway revenue equipment	13,669	0	0	458	0	13,211	34
35	*	(56) Floating equipment	0	0	0	0	0	0	35
36	*	(57) Work equipment	31,186	4,263	0	1,697	0	33,752	36
37	*	(58) Miscellaneous equipment	8,433	1,893	0	(29)	0	10,355	37
38	*	(59) Computer systems and word processing equipment	47,663	21,165	0	968	0	67,860	38
39	*	Amortization Adjustments	0	0	0	0	0	0	39
40		TOTAL EQUIPMENT	\$1,651,819	\$208,472	\$0	\$84,904	\$0	\$1,795,387	40
41		GRAND TOTAL	\$3,378,256	\$428,438	\$97,823	\$186,565	\$0	\$3,717,952	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							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures		N O T	A P P L	I C A B L E			5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC/COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD							30
		EQUIPMENT							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		(59) Computer systems and word processing equipment							38
39		Amortization Adjustments							39
40		TOTAL EQUIPMENT							40
41		GRAND TOTAL							41

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

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

1 Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any changes in rates were effective during the year, give full particulars in a footnote.

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

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading			%	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	NOT APPLICABLE			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							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							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 330 - Column D

Amounts represent the acquisition of Chicago & Western Indiana Railroad property recorded at acquisition cost.

Footnote to Schedule 332 - Column D (page 34)

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	3.88%	2.74%
11	2.56%	3.85%

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

Footnote to Schedule 335 - Column D (page 35)

In September 1991, UPC announced a major restructuring program. The special charge \$92 million relating to properties is reported in this column. Also included in this column is \$5.823 million representing the acquisition of Chicago & Western Indiana Railroad in December 1991 recorded at acquisition cost.

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.

NOTES AND REMARKS FOR SCHEDULE 342

Footnote to Schedule 330 - Column D

Amounts represent the acquisition of Chicago & Western Indiana Railroad property recorded at acquisition cost.

Footnote to Schedule 332 - Column D (page 34)

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	3.88%	2.74%
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)

In September 1991, UPC announced a major restructuring program. The special charge \$92 million relating to properties is reported in this column. Also included in this column is \$5.822 million representing the acquisition of Chicago & Western Indiana Railroad in December 1991 recorded at acquisition cost.

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	N O T A P P L I C A B L E			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							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast		NOT APPLICABLE					8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

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

(Dollars in Thousands)

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

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

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

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

5. In column (d), show the amount applicable in Accounts 731 and 732 on the books of the companies whose names appear in column (b). Values of property of other carriers segregated by estimate or otherwise should correspond in amount to the deductions made by the owners in their reports. If separate value is not available, explanations should be given. Differences between the amounts in column (d) of this schedule and the amounts shown in column (c), line 24, on the asset side of the comparative general balance sheet of each individual railway, should be explained in a footnote. Book value included in Accounts 731 or 732 of the owner should be reported in column (d) in reference to the investment of the respondent in the securities of the owner unless a good reason can be given for the contrary. Methods of estimating (by capitalizing rentals at 6 percent or otherwise) value of property of private owners, or portions of property of other carriers, should be explained.

6. In column (e), show the amount of depreciation and amortization accrued as of the close of the year in Accounts 733, 734, 735, 736, and 772, that is applicable to the property of the carriers whose names are listed in column (b), regardless of where the reserves therefor are recorded.

Line No.	Class (See Ins. 2)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)	(b)		(c)	(d)	(e)	
1	R	Union Pacific Railroad	17,905	11879610	3717952	1
2						2
3		Add - Leased From Others				3
4		U.S. Government - Sable to Bunell, CO				4
5		used Under Contract	1/	12/	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. Transp. Co., CA-Rental of Land	1/	3/ 88	4/	8
9		C.R.I.&P.RR., Track Rental Colby to				9
10		Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4800	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	10148	732	14
15		Louisville & Nashville RR Co.-SCL		16		15
16		St. 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/ 2960		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	19636	758	27
28						28
29		Sub-total All Classes	17917	11899246	3718710	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)	Name of company	Miles of road used (See Ins. 4) (whole number)	Investments in property (See Ins. 5)	Depreciation and amortization of defense projects (See Ins. 6)	Line No.
(a)		(b)	(c)	(d)	(e)	
1		continued from Page 42				1
2		Sub-total All Classes	17917	11899246	3718710	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	24826	3829	17
18		Missouri Pacific Truck Lines		199	131	18
19						19
20		Total - Leased to Others	77	27525	3993	20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	17840	11871721	3714717	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 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 includable 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 parentheses 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	USED				5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel stations							13
14		(20) Shops and enginehouses							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(25) TOFC COFC terminals							18
19		(26) Communication systems							19
20		(27) Signals and interlockers							20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures							23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction							25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery							27
28		All other road accounts							28
29		TOTAL ROAD							29
		EQUIPMENT							
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

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	\$122,149	\$4,066			1
2		(3) Grading	404,093	6,573			2
3		(4) Other, right-of-way expenditures	14,683	228			3
4		(5) Tunnels and subways	30,915				4
5		(6) Bridges, trestles, and culverts	414,445	8,996			5
6		(7) Elevated structures	-				6
7		(8) Ties	1,195,947	10,817			7
8		(9) Rail and other track material	2,693,248	37,557			8
9		(11) Ballast	689,109	12,676			9
10		(13) Fences, snow sheds and signs	17,867	305			10
11		(16) Station and office buildings	233,303	684			11
12		(17) Roadway buildings	30,555	52			12
13		(18) Water stations	2,953	9			13
14		(19) Fuel stations	36,282	9			14
15		(20) Shops and enginehouses	150,468	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	75,230	1,919			19
20		(26) Communication systems	104,347	370			20
21		(27) Signals and interlockers	484,183	6,348			21
22		(29) Power plants	1,245				22
23		(31) Power-transmission systems	11,024	19			23
24		(35) Miscellaneous structures	5,570	51			24
25		(37) Roadway machines	176,837	4			25
26		(39) Public improvements-Construction	180,143	935			26
27		(44) Shop machinery	81,638				27
28		(45) Power-plant machinery	2,761				28
29		Leased property capitalized rentals (explain)			1/	(18,272)	29
30		Other (specify and explain)					30
31		TOTAL ROAD	\$7,159,922	\$91,673		(\$18,272)	31
32		(52) Locomotives	2,037,380				32
33		(53) Freight-train cars	2,004,592				33
34		(54) Passenger-train cars					34
35		(55) Highway revenue equipment	15,426				35
36		(56) Floating equipment					36
37		(57) Work equipment	121,377				37
38		(58) Miscellaneous equipment	23,563	1			38
39		(59) Computer systems and word processing equipment	210,801				39
40		TOTAL EQUIPMENT	\$4,413,139	\$1		\$0	40
41		(76) Interest during construction	39,900	632			41
42		(80) Other elements of investment					42
43		(90) Construction work in progress	184,726				43
44		GRAND TOTAL	\$11,797,687	\$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 (h)	=	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
		Schedule 210
Line 4 column b	=	Line 47 column b

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR

1991

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
(a)		(b)	(c)	(d)	(e)	(f) (h)	
WAY AND STRUCTURES							
ADMINISTRATION							
1	Track	6,702	(1,455)	704	2,568	8,519	1
2	Bridge and Building	2,942	399	314	976	4,631	2
3	Signal	2,316	(23)	1,497	215	4,005	3
4	Communication	2,521	(149)	644	561	3,577	4
5	Other	1,724	780	1,019	526	4,049	5
	TOTAL ADMINISTRATION	16,205	(448)	4,178	4,846	24,781	
REPAIR AND MAINTENANCE							
6	Roadway - Running	4,840	439	6,671	70	12,020	6
7	Roadway - Switching	1,238	103	1,913	18	3,272	7
8	Tunnels and Subways - Running	18	0	814	0	832	8
9	Tunnels and Subways - Switching	4	0	248	0	250	9
10	Bridges and Culverts - Running	3,068	2,097	312	1,649	7,126	10
11	Bridges and Culverts - Switching	785	505	80	422	1,792	11
12	Ties - Running	561	2,681	26	193	3,461	12
13	Ties - Switching	144	689	7	49	889	13
14	Rail and other track material - Running	40,178	13,847	3,652	3,647	61,124	14
15	Rail and other track material - Switching	7,765	4,101	1,040	1,265	14,171	15
16	Ballast - Running	859	2,285	75	0	3,219	16
17	Ballast - Switching	219	535	19	0	773	17
18	Road Property Damaged - Running	1,063	0	92	0	1,155	18
19	Road Property Damaged - Switching	272	0	24	0	296	19
20	Road Property Damaged - Other	105	0	9	0	114	20
21	Signals and Interlockers - Running	14,809	4,681	216	1,301	21,007	21
22	Signals and Interlockers - Switching	3,788	1,220	54	333	5,395	22
23	Communications Systems	14,401	6,159	2,634	1,834	25,028	23
24	Power Systems	270	0	0	0	270	24
25	Highway Grade Crossings - Running	4,723	216	1,586	0	6,525	25
26	Highway Grade Crossings - Switching						26
27	Station and Office Buildings	3,767	3,146	8,856	32	15,801	27
28	Shop Buildings - Locomotives	705	0	0	0	705	28
29	Shop Buildings - Freight Cars	163	0	0	0	163	29
30	Shop Buildings - Other Equipment	0	0	0	0	0	30
101	Locomotive Servicing Facilities	1,185	642	1,347	27	3,181	101
102	Miscellaneous Buildings and Structures	1,061	368	283	0	1,712	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	4,667	0	4,667	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	10,828	8,765	(38)	1,143	20,698	109
111	Snow Removal	0	677	315	0	992	111
112	Fringe Benefits - Running		0	0	85,064	85,064	112
113	Fringe Benefits - Switching	0	0	0	7,688	7,688	113

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR

1991

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
114	Fringe Benefits - Other	0	0	0	25,317	25,317	114
115	Casualties and Insurance - Running	0	0	0	23,175	23,175	115
116	Casualties and Insurance - Switching	0	0	0	1,196	1,196	116
117	Casualties and Insurance - Other	0	0	0	8,362	8,362	117
118	Lease Rentals - Debit - Running	0	0	2,863	0	2,863	118
119	Lease Rentals - Debit - Switching	0	0	0	0	0	119
120	Lease Rentals - Debit - Other	0	0	5,149	0	5,149	120
121	Lease Rentals - [Credit] - Running	0	0	38	0	38	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	9,941	0	9,941	124
125	Joint Facility Rent - Debit - Switching	0	0	0	0	0	125
126	Joint Facility Rent - Debit - Other	0	0	1	0	1	126
127	Joint Facility Rent - [Credit] - Running	0	0	(12,100)	0	(12,100)	127
128	Joint Facility Rent - [Credit] - Switching	0	0	0	0	0	128
129	Joint Facility Rent - [Credit] - Other	0	0	(18)	0	(18)	129
130	Other Rents - Debit - Running	0	0	1	0	1	130
131	Other Rents - Debit - Switching	0	0	0	0	0	131
132	Other Rents - Debit - Other	0	0	1,299	0	1,299	132
133	Other Rents - [Credit] - Running	0	0	0	0	0	133
134	Other Rents - [Credit] - Switching	0	0	0	0	0	134
135	Other Rents - [Credit] - Other	0	0	0	0	0	135
136	Depreciation - Running	0	0	0	230,395	230,395	136
137	Depreciation - Switching	0	0	0	55,726	55,726	137
138	Depreciation - Other	0	0	0	23,091	23,091	138
139	Joint Facility Debit - Running	0	0	70,049	0	70,049	139
140	Joint Facility Debit - Switching	0	0	2,047	0	2,047	140
141	Joint Facility Debit - Other	0	0	17,433	0	17,433	141
142	Joint Facility [Credit] - Running	0	0	(56,687)	0	(56,687)	142
143	Joint Facility [Credit] - Switching	0	0	(1)	0	(1)	143
144	Joint Facility [Credit] - Other	0	0	(8,800)	0	(8,800)	144
145	Dismantling Retired Road Property - Running	0	0	1	0	1	145
146	Dismantling Retired Road Property - Switching	0	0	0	0	0	146
147	Dismantling Retired Road Property - Other	0	0	1	0	1	147
148	Other - Running	0	0	0	153	153	148
149	Other - Switching	0	0	0	0	0	149
150	Other - Other	0	191	(28)	0	163	150
	TOTAL REPAIR AND MAINTENANCE	116,799	53,147	66,089	472,150	708,185	
151	TOTAL WAY AND STRUCTURES	133,004	52,699	70,267	476,996	732,966	151
	EQUIPMENT						
	LOCOMOTIVES						
201	Administration	4,451	(3,878)	1,374	743	2,690	201
202	Repair and Maintenance	62,422	115,096	5,596	1,104	184,218	202
203	Machinery Repair	135	(165)	0	3	(27)	203
204	Equipment Damaged	0	0	0	0	0	204
205	Fringe Benefits	0	0	0	38,494	38,494	205

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR

1991

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
206	Other Casualties and Insurance	0	0	0	8,246	8,246	206
207	Lease Rentals - Debit	0	0	18,143	0	18,143	207
208	Lease Rentals - [Credit]	0	0	0	0	0	208
209	Joint Facility Rent - Debit	0	0	66	0	66	209
210	Joint Facility Rent - [Credit]	0	0	(32)	0	(32)	210
211	Other Rents - Debit	0	0	572	0	572	211
212	Other Rents - [Credit]	0	0	(3,864)	0	(3,864)	212
213	Depreciation	0	0	0	94,307	94,307	213
214	Joint Facility - Debit	0	0	0	0	0	214
215	Joint Facility - [Credit]	0	0	(444)	0	(444)	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	67,008	111,053	21,411	142,897	342,369	219
	FREIGHT CARS						
220	Administration	1,749	192	484	400	2,825	220
221	Repair and Maintenance	59,441	80,629	56,174	2,024	198,268	221
222	Machinery Repair	0	0	0	0	0	222
223	Equipment Damaged	0	0	0	9,000	9,000	223
224	Fringe Benefits	0	0	0	36,898	36,898	224
225	Other Casualties and Insurance	0	0	0	7,717	7,717	225
226	Lease Rentals - Debit	0	0	37,926	0	37,926	226
227	Lease Rentals - [Credit]	0	0	(34)	0	(34)	227
228	Joint Facility Rent - Debit	0	0	11	0	11	228
229	Joint Facility Rent - [Credit]	0	0	0	0	0	229
230	Other Rents - Debit	0	0	403,302	0	403,302	230
231	Other Rents - [Credit]	0	0	(101,688)	0	(101,688)	231
232	Depreciation	0	0	0	86,580	86,580	232
233	Joint Facility - Debit	0	0	0	0	0	233
234	Joint Facility - [Credit]	0	0	(149)	0	(149)	234
235	Repairs Billed to Others - [Credit]	0	0	(86,184)	0	(86,184)	235
236	Dismantling Retired Property	0	0	0	0	0	236
237	Other	0	0	0	0	0	237
238	TOTAL FREIGHT CARS	61,190	80,821	309,842	142,619	594,472	238
	OTHER EQUIPMENT						
301	Administration	0	0	1,855	0	1,855	301
302	Repair and Maintenance						
302	Trucks, Trailers, and Containers - Revenue Service	0	13	8,938	0	8,951	302
303	Floating Equipment - Revenue Service	2	7	0	0	9	303
304	Passenger and Other Revenue Equipment	609	0	0	0	609	304
305	Computers and Data Processing Systems	1,516	3,739	15,546	0	20,801	305
306	Machinery	0	4,085	555	0	4,640	306
307	Work and Other Non-Revenue Equipment	928	1,603	5,533	0	8,064	307
308	Equipment Damaged	0	0	0	360	360	308
309	Fringe Benefits	0	0	0	1,465	1,465	309

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR

1991

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
310	Other Casualties and Insurance	0	0	0	403	403	310
311	Lease Rentals - Debit	0	0	24,129	0	24,129	311
312	Lease Rentals - [Credit]	0	0	(971)	0	(971)	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	45,420	0	45,420	315
316	Other Rents - [Credit]	0	0	(1,499)	0	(1,499)	316
317	Depreciation	0	0	0	30,154	30,154	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	(14,263)	0	(14,263)	320
321	Dismantling Retired Property	0	0	0	0	0	321
322	Other	0	0	121	0	121	322
323	TOTAL OTHER EQUIPMENT	3,055	9,447	85,366	32,382	130,250	323
324	TOTAL EQUIPMENT	131,253	201,321	416,619	317,898	1,067,091	324
	TRANSPORTATION:						
	TRAIN OPERATIONS						
401	Administration	25,249	989	1,409	1,295	28,942	401
402	Engine Crews	209,989	542	116	29,648	240,295	402
403	Train Crews	258,414	0	0	27	258,441	403
404	Dispatching Trains	10,192	148	28	210	10,578	404
405	Operating Signals and Interlockers	97	0	0	0	97	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	14,744	12,979	0	2,444	30,167	408
409	Locomotive Fuel	0	348,207	0	0	348,207	409
410	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	410
411	Servicing Locomotives	13,807	2,380	1	0	16,188	411
412	Freight Lost or Damaged - Solely Related	0	0	0	24,790	24,790	412
413	Clearing Wrecks	1,598	95	9,006	0	10,699	413
414	Fringe Benefits	0	0	0	182,046	182,046	414
415	Other Casualties and Insurance	0	0	0	56,503	56,503	415
416	Joint Facility - Debit	0	0	188	0	188	416
417	Joint Facility - [Credit]	0	0	(519)	0	(519)	417
418	Other	6,997	0	(28)	2,638	9,607	418
419	TOTAL TRAIN OPERATIONS	541,087	365,340	10,201	299,601	1,216,229	419
	YARD OPERATIONS						
420	Administration	6,716	1,001	1,867	723	10,307	420
421	Switch Crews	102,146	712	(2,243)	5,956	106,571	421
422	Controlling Operations	7,900	0	0	0	7,900	422
423	Yard and Terminal Clerical	9,841	1,025	3,194	389	14,449	423
424	Operating Switches, Signals, Retarders and Humps	0	0	0	0	0	424
425	Locomotive Fuel	0	25,383	0	0	25,383	425
426	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	426

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR

1991

Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
427	Servicing Locomotives	0	0	0	0	0	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	55,695	55,695	430
431	Other Casualties and Insurance	0	0	0	11,497	11,497	431
432	Joint Facility - Debit	0	0	23,982	0	23,982	432
433	Joint Facility - [Credit]	0	0	(780)	0	(780)	433
434	Other	0	0	0	0	0	434
435	TOTAL YARD OPERATIONS	126,603	28,121	26,020	74,260	255,004	435
TRAIN AND YARD OPERATIONS COMMON							
501	Cleaning Car Interiors	20,754	2	3,314	0	24,070	501
502	Adjusting and Transferring Loads	212	0	1,970	0	2,182	502
503	Car Loading Devices and Grain Doors	626	33	8,941	0	9,600	503
504	Freight Lost or Damaged - all other	0	0	0	0	0	504
505	Fringe Benefits	0	0	0	10,364	10,364	505
506	TOTAL TRAIN AND YARD OPERATIONS COMMON	21,592	35	14,225	10,364	46,216	506
SPECIALIZED SERVICE OPERATIONS							
507	Administration	1,288	42	115	368	1,813	507
508	Pickup and Delivery and Marine Line Haul	1,945	4,321	7,211	88	13,565	508
509	Loading and Unloading Local Marine	0	115	50,135	115	50,365	509
510	Protective Services	0	0	1,998	0	1,998	510
511	Freight Lost or Damaged - Solely Related	0	0	0	0	0	511
512	Fringe Benefits	0	0	0	1,476	1,476	512
513	Other Casualties and Insurance	0	0	0	290	290	513
514	Joint Facility - Debit	0	0	2,182	0	2,182	514
515	Joint Facility - [Credit]	0	0	(845)	0	(845)	515
516	Other	0	0	0	0	0	516
517	TOTAL SPECIALIZED SERVICE OPERATIONS	3,233	4,478	60,796	2,337	70,844	517
ADMINISTRATIVE SUPPORT OPERATIONS							
518	Administration	33,028	2,201	9,771	9,790	54,790	518
519	Employees Performing Clerical and Accounting Function	37,930	871	1,132	1,380	41,313	519
520	Communication Systems Operation	2,726	(55)	11,185	(14)	13,842	520
521	Loss and Damage Claims Processing	9,062	410	2,437	1,901	13,810	521
522	Fringe Benefits	0	0	0	37,852	37,852	522
523	Other Casualties and Insurance	0	0	0	10,167	10,167	523
524	Joint Facility - Debit	0	0	155	0	155	524
525	Joint Facility - [Credit]	0	0	(93)	0	(93)	525
526	Other	0	184	28	287	499	526
527	TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	82,746	3,611	24,615	61,363	172,335	527
528	TOTAL TRANSPORTATION	775,261	401,585	135,857	447,925	1,760,628	528

410. RAILWAY OPERATING EXPENSES
(Dollars in Thousands)

UPRR		1991					
Line No.	Name of railway operating expense account	FREIGHT					Line No.
		Salaries and wages	Material, tools, supplies, fuels and lubricants	Purchased services	General	Total expense	
	(a)	(b)	(c)	(d)	(e)	(f) (h)	
	GENERAL AND ADMINISTRATIVE						
601	Officers - General Administration	10,877	1,988	2,902	11,299	27,066	601
602	Accounting, Auditing, and Finance	26,642	718	1,354	2,003	30,717	602
603	Management Services and Data Processing	19,275	179	12,454	1,528	33,434	603
604	Marketing	21,144	635	2,865	5,567	30,211	604
605	Sales	7,632	253	961	2,488	11,334	605
606	Industrial Development	600	15	21	67	703	606
607	Personnel and Labor Relations	9,330	522	3,665	7,347	20,864	607
608	Legal and Secretarial	6,826	143	18,089	1,165	26,223	608
609	Public Relations and Advertising	3,067	(336)	2,030	1,320	6,081	609
610	Research and Development	2,139	75	1,415	453	4,082	610
611	Fringe Benefits	0	0	0	54,264	54,264	611
612	Casualties and Insurance	0	0	0	11,098	11,098	612
613	Writedown of Uncollectible Accounts	0	0	0	10,900	10,900	613
614	Property Taxes	0	0	0	57,200	57,200	614
615	Other Taxes Except on Corporate Income or Payrolls	0	0	0	20,800	20,800	615
616	Joint Facility - Debit	0	0	0	0	0	616
617	Joint Facility - [Credit]	0	0	0	0	0	617
618	Other	(8,901)	(899)	13,637	660,375	664,212	618
619	TOTAL GENERAL AND ADMINISTRATIVE	98,631	3,293	59,393	847,872	1,009,189	619
620	TOTAL CARRIER OPERATING EXPENSES	1,138,149	658,898	682,136	2,090,691	4,569,874	620

SEE NOTE 2, PAGE 18 RELATING TO RESTRUCTURING CHARGE

***** 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)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries, and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchase services (d)	General (e)	Total freight expense (f)			
518		ADMINISTRATIVE SUPPORT OPERATIONS								518
519		Administration								519
520		Employees Performing Clerical and Accounting Functions								520
521		Communications Systems Operation								521
522		Loss and Damage Claims Processing								522
523		Fringe Benefits	N/A	N/A	N/A					523
524		Casualties and Insurance	N/A	N/A	N/A					524
525		Joint Facility - Debit	N/A	N/A	()	N/A	()	()	()	525
526		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	526
527		Other								527
528		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS								528
601		TOTAL TRANSPORTATION								601
602		GENERAL AND ADMINISTRATIVE								602
603		Officers - General Administration								603
604		Accounting, Auditing and Finance								604
605		Management Services and Data Processing								605
606		Marketing								606
607		Sales								607
608		Industrial Development								608
609		Personnel and Labor Relations								609
610		Legal and Secretarial								610
611		Public Relations and Advertising								611
612		Research and Development								612
613		Fringe Benefits	N/A	N/A	N/A					613
614		Casualties and Insurance	N/A	N/A	N/A					614
615		Writedown of Uncollectible Accounts	N/A	N/A	N/A					615
616		Property Taxes	N/A	N/A	N/A					616
617		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A					617
618		Joint Facility - Debit	N/A	N/A	()	N/A	()	()	()	618
619		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	619
620		Other								620
		TOTAL GENERAL AND ADMINISTRATIVE								
		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	\$9,152			2
3		4	Other right-of-way expenditures	285			3
4		5	Tunnels and subways	334			4
5		6	Bridges, trestles and culverts	11,160			5
6		7	Elevated structures	0			6
7		8	Ties	68,112			7
8		9	Rail and other track material	138,598			8
9		11	Ballast	34,715			9
10		13	Fences, snowsheds and signs	214			10
11		16	Station and office buildings	7,838			11
12		17	Roadway buildings	917			12
13		18	Water stations	116			13
14		19	Fuel stations	1,214			14
15		20	Shops and enginehouses	3,362			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	3,873			19
20		26	Communications systems	3,907			20
21		27	Signals and interlockers	10,611			21
22		29	Power plants	47			22
23		31	Power transmission systems	287			23
24		35	Miscellaneous structures	139			24
25		37	Roadway machines	11,546			25
26		39	Public improvements; construction	2,647			26
27		45	Power plant machines	114			27
28		-	Other lease/rentals	0	9,350		28
29	.	-	TOTAL	\$309,212	\$9,350		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)	
1		CAR TYPES							1
2		Box-Plain 40 Foot		1,677	5,679	10,646	7,549	17	2
3		Box-Plain 50 Foot and Longer		4,838	14,371		10,184	24,043	3
4		Boxed-Equipped		2,299	3,502	1,003	4,859	21,224	4
5		Gondola-Plain		786	3,079	123	1,553	7,632	5
6		Gondola-Equipped		4,227	16,062	60,539	5,735	3,020	6
7		Hopper-Covered		5,533	4,536	213	6,553	19,097	7
8		Hopper-Open Top-General Service		157	335	113	674	4,280	8
9		Hopper-Open Top-Special Service				207	803	1,944	9
10		Refrigerator-Mechanical				15,522	3,852	772	10
11		Refrigerator - Non-Mechanical		1,730	4,783	30,554	1,274	8,437	11
12		Fiat TOFC/COFC		249	778	29,859	2,384	2,890	12
13		Fiat Multi-Level		41	284	21	210	10,198	13
14		Fiat-General Service		127	271	11,214	463	330	14
15		Fiat-Other		398	1,688	26,699		1,655	15
16		Tank-Under 22,000 Gallons		18	3	32,191		15	16
17		Tank-Under 22,000 Gallons and Over		444	2,045	612	1,361	63	17
18		All Other Freight Cars						4,840	18
19		Auto Racks			21,600			25,865	19
20		TOTAL FREIGHT TRAIN CARS		22,524	79,164	219,516	47,464	136,322	20
21		OTHER FREIGHT-CARRYING EQUIPMENT							21
22		Refrigerated Trailers			1,499			45,417	22
23		Other Trailers							23
24		Refrigerated Containers						3	24
25		Other Containers						45,420	25
		TOTAL TRAILERS AND CONTAINERS		22,524	80,663	219,516	47,464	181,742	
		GRAND TOTAL (Lines 19 and 24)							

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 therefore are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00 and 36-23-00.

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

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

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

1991										
415. SUPPORTING SCHEDULE - EQUIPMENT										
(Dollars in Thousands)										
Line No.	1991 Types of equipment (a)	Repairs (net exp) (b)	Dep/Amort			Lease and Rentals (net) (f)	Depre base as of 12/31		Accum Depre as of 12/31	
			Owned (c)	Capital Lease (d)	Adj. net During Yr (e)		Owned (g)	Capitalized Lease (h)	Owned (i)	Capitalized Lease (j)
1	LOCOMOTIVES									
2	Diesel Locomotive - Yard	13,021	2,028			1,048	57,916	0	15,948	0
3	Diesel Locomotive - Road	171,170	84,977	7,302		13,803	1,773,163	206,301	586,035	47,779
4	Other Locomotive - Yard									
5	Other Locomotive - Road									
5	TOTAL	184,191	87,005	7,302	0	14,851	1,831,079	206,301	601,983	47,779
6	FREIGHT TRAIN CARS									
7	Box - Plain-40 Ft	0	19	0		0	161	0	156	0
8	Box - Plain-50 Ft & Longer	7,770	5,450	391		6,415	106,939	4,654	67,444	4,290
9	Box - Equipped	14,968	11,359	1		90	245,687	14	152,328	4
10	Gondola - Plain	10,800	7,180	309		5,750	210,464	6,586	87,254	3,074
11	Gondola - Equipped	8,387	1,604	31		0	43,086	874	23,918	317
12	Hopper - Covered	32,102	17,490	1,233		25,498	508,870	20,206	229,588	9,583
13	Hopper - Open Top Gen Svc	11,072	11,001	2		3,992	293,160	14	115,758	5
14	Hopper - Open Top Spec Svc	1,611	1,519	0		0	42,645	0	24,225	0
15	Refrigerator - Mechanical	3,293	3,148	0		(6,405)	70,873	0	59,150	0
16	Refrig - Non-mechanical	4,123	4,975	41		0	110,697	631	79,822	346
17	Fiat - TOFC/COFC	554	558	0		25	11,510	0	5,563	0
18	Fiat - Multi-level	77	235	0		0	4,917	0	2,587	0
19	Fiat - General Service	1,353	721	0		1,164	22,616	0	12,177	0
20	Fiat - Other	4,510	3,633	0		0	85,857	0	36,334	0
21	All Other Freight Cars	940	(1,153)	73		0	(32,774)	1,501	(15,788)	747
22	Cabcooses	87	546	0		0	12,086	0	1,722	37
23	Auto Racks	10,437	16,013	201		1,363	231,306	2,011	118,632	1,174
24	Misc. Accessories	0	0	0		0	0	0	0	0
24	TOTAL FREIGHT TRAIN CARS	112,084	84,298	2,282	0	37,892	1,968,100	36,491	1,000,870	19,577
25	OTHER EQUIPMENT-REVENUE FREIGHT									
26	Refrigerated Trailers									
27	Other Trailers (A)	8,950	0	0		5,746	15,427	0	13,211	0
28	Refrigerated Containers									
29	Other Containers									
30	Bogies									
31	Chassis									
32	Other Highway Equip (Frt)		0	0			0	0	0	0
32	TOTAL HIGHWAY EQUIPMENT	8,950	0	0	0	5,746	15,427	0	13,211	0
33	FLOATING EQUIP-REVENUE SERVICE									
34	Marine Line-Haul	0	0	0			0	0	0	0
35	Local Marine	0	0	0			0	0	0	0
35	TOTAL FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	0
36	OTHER EQUIPMENT									
37	Pass and Other Revenue Equip	609	0	0			0	0	0	0
38	Comp Sys & word proc. equip.	20,800	21,130	35		11,661	210,800	0	67,860	0
39	Machinery - Locomotives	0	0	0			0	0	19,571	506
40	Machinery - Freight Cars	0	0	0			0	0	0	0
41	Machinery - Other Equipment	4,640	2,769	64			80,968	639	0	0
42	Work and Non-revenue Equip	8,064	6,156	0		5,751	144,940	0	44,107	0
42	TOTAL OTHER EQUIPMENT	34,113	30,055	99	0	17,412	436,738	639	131,538	506
43	TOTAL ALL EQUIPMENT (Freight Portion)	339,338	201,358	9,683	0	75,901	4,251,344	243,431	1,747,602	67,862

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

Amend for

1991

415. SUPPORTING SCHEDULE - EQUIPMENT
(Dollars in Thousands)

Line No.	1991 Types of equipment (a)	Repairs (net exp) (b)	Dep/Amort			Lease and Rentals (net) (f)	Depre base as of 12/31		Accum Depre as of 12/31	
			Owned	Capital Lease	Adj. net During Yr		Owned	Capitalized Lease	Owned	Capitalized Lease
			(c)	(d)	(e)		(g)	(h)	(i)	(j)
1	LOCOMOTIVES									
2	Diesel Locomotive – Yard	13,021	2,028			1,048	57,918	0	15,948	0
3	Diesel Locomotive – Road	171,170	84,977	7,302		13,803	1,773,183	206,301	588,035	47,779
4	Other Locomotive – Yard									
5	Other Locomotive – Road									
5	TOTAL	184,191	87,005	7,302	0	14,851	1,831,079	206,301	601,983	47,779
6	FREIGHT TRAIN CARS									
7	Box – Plain–40 Ft	0	19	0		0	161	0	156	0
8	Box – Plain–50 Ft & Longer	7,770	5,448	391		6,415	106,856	4,654	87,414	4,290
9	Box – Equipped	14,968	11,181	1		90	241,057	14	149,705	4
10	Gondola – Plain	10,800	7,178	309		5,750	210,404	6,586	87,197	3,074
11	Gondola – Equipped	8,387	1,604	31		0	43,086	874	23,918	317
12	Hopper – Covered	32,102	16,843	1,233		25,498	489,820	20,206	221,042	9,583
13	Hopper – Open Top Gen Svc	11,072	10,693	2		3,992	284,129	14	111,692	5
14	Hopper – Open Top Spec Svc	1,811	1,519	0		0	42,645	0	24,225	0
15	Refrigerator – Mechanical	3,293	3,148	0		(6,405)	70,794	0	59,150	0
16	Refrig – Non–mechanical	4,123	4,973	41		0	110,697	631	79,792	346
17	Flat – TOFC/COFC	554	558	0		25	11,510	0	5,563	0
18	Flat – Multi–level	77	235	0		0	4,917	0	2,587	0
19	Flat – General Service	1,353	719	0		1,164	22,553	0	12,147	0
20	Flat – Other	4,510	3,593	0		0	84,099	0	35,803	0
21	All Other Freight Cars	940	230	73		0	6,638	1,501	2,513	747
22	Caboosees	87	513	0		0	11,023	0	1,279	37
23	Auto Racks	10,437	15,866	201		1,363	227,711	2,011	116,687	1,174
24	Misc. Accessories	0	0	0		0	0	0	0	0
24	TOTAL FREIGHT TRAIN CARS	112,084	84,298	2,282	0	37,892	1,968,100	36,491	1,000,870	19,577
25	OTHER EQUIPMENT–REVENUE FREIGHT									
26	HIGHWAY EQUIPMENT									
27	Refrigerated Trailers									
28	Other Trailers (A)	8,950	0	0		5,746	15,427	0	13,211	0
29	Refrigerated Containers									
30	Other Containers									
31	Bogies									
32	Chasis									
33	Other Highway Equip (Frt)		0	0			0	0	0	0
32	TOTAL HIGHWAY EQUIPMENT	8,950	0	0	0	5,746	15,427	0	13,211	0
33	FLOATING EQUIP–REVENUE SERVICE									
34	Marine Line–Haul	0	0	0			0	0	0	0
35	Local Marine	0	0	0			0	0	0	0
35	TOTAL FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	0
36	OTHER EQUIPMENT									
37	Pass and Other Revenue Equip	609	0	0			0	0	0	0
38	Comp Sys & word proc. equip.	20,800	21,130	35		11,661	210,800	0	67,860	0
39	Machinery – Locomotives	0	0	0			0	0	19,571	506
40	Machinery – Freight Cars	0	0	0			0	0	0	0
41	Machinery – Other Equipment	4,640	2,769	64			80,998	639	0	0
42	Work and Non–revenue Equip	8,064	6,156	0		5,751	144,940	0	44,107	0
42	TOTAL OTHER EQUIPMENT	34,113	30,055	99	0	17,412	436,738	639	131,538	506
43	TOTAL ALL EQUIPMENT (Freight Portion)	339,338	201,358	9,683	0	75,901	4,251,344	243,431	1,747,602	67,882

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

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Gross 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				B L A N K			6
7							7
8							8
9							9
10							10
11							11
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36							36
37							37
38							38
39							39
40							40
41							41
42							42
43							43

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

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

416. SUPPORTING SCHEDULE - ROAD
(Dollars in Thousands)

Line No.	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	180,276	44,052					-	-	-	180,276	44,052	1
2		8	429,852	77,558					-	-	-	429,852	77,558	2
3		9	1,193,965	424,148					-	-	-	1,193,965	424,148	3
4		11	278,186	44,080					-	-	-	278,186	44,080	4
5	SUB-TOTAL		2,082,279	589,838					-	-	-	2,082,279	589,838	5
6	II	3	138,198	31,659					-	-	-	138,198	31,659	6
7		8	446,960	94,332					1,710	166	1,126	448,670	95,458	7
8		9	915,287	304,826					3,926	393	2,097	919,213	306,923	8
9		11	249,775	43,907					445	42	318	250,220	44,225	9
10	SUB-TOTAL		1,750,220	474,724					6,081	601	3,541	1,756,301	478,265	10
11	III	3	11,259	N/A	N/A		N/A	N/A		N/A	N/A	11,259		11
12		8	51,722	N/A	N/A		N/A	N/A		N/A	N/A	51,722		12
13		9	89,802	N/A	N/A		N/A	N/A		N/A	N/A	89,802		13
14		11	27,386	N/A	N/A		N/A	N/A		N/A	N/A	27,386		14
15	SUB-TOTAL		180,169	N/A	N/A		N/A	N/A		N/A	N/A	180,169		15
16	IV	3	74,427	23,062					-	-	-	74,427	23,062	16
17		8	258,410	62,700					348	35	193	258,758	62,893	17
18		9	492,931	222,053					1,121	112	559	494,052	222,612	18
19		11	136,224	23,525					22	2	10	136,246	23,535	19
20	SUB-TOTAL		961,992	331,340					1,491	149	762	963,483	332,102	20
21	V	3	4,990	1,581					-	-	-	4,990	1,581	21
22		8	17,191	3,533					-	-	-	17,191	3,533	22
23		9	33,049	15,226					-	-	-	33,049	15,226	23
24		11	9,524	2,435					-	-	-	9,524	2,435	24
25	SUB-TOTAL		64,754	22,775					-	-	-	64,754	22,775	25
26	GRAND TOTAL		5,039,414	1,418,677	N/A			N/A	7,572	750	4,303	5,046,986	1,422,980	26

(1) Columns (c) + (f) + (i) = Column 12

Columns (d) + (g) + (k) = Column 13

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

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 (j) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery, or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See Schedule 755, Note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and tri-level auto rack cars. Report on line 2, column (g), the expense incurred by the railroad in moving automobiles, etc., between bi-level and tri-level loading and unloading facilities over the highway to shippers, receivers, or connecting carriers. Report in column (f) operating expenses for land facilities in support of floating operations, including the operation of docks and wharves.
7. Report on line 4, column (b), the expenses related to heating and refrigeration of TOFC/COFC trailers and containers (total debits and credits). The expenses on line 4, column (h), relate to refrigerator cars only.
8. Report in column (i) total expenses incurred in performing rail substitute service, other highway revenue service, LCL terminal operations, warehouse operations, freight car transloading, and 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)	Vehicle Load and Distribution (g)	Protective Services Refrigerator Car (h)	Other Special Services (i)	Total Columns (b-i) (j)	Line No.
1	*	Administration	309					604	900		1,813	1
2	*	Pick up and delivery, marine line haul							N/A		13,565	2
3	*	Loading and unloading and local marine	13,565								50,365	3
4	*	Protective services, total debit and credits						50,365			1,998	4
5	*	Freight lost or damaged-solely related							1,998			5
6	*	Fringe benefits						252	679		1,476	6
7	*	Casualty and Insurance	545					17	7		290	7
8	*	Joint facility - Debit	266					2,182			2,182	8
9	*	Joint facility - Credit						(845)			(845)	9
10	*	Other										10
11	*	TOTAL	14,685					52,575	3,584		70,844	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				
(6) Bridges, trestles, and culverts	\$422,364	\$279	\$28	\$174
(8) Ties	1,206,194	2,058	201	1,319
(9) Rail and other track material	2,730,081	5,047	505	2,656
(11) Ballast	701,561	467	44	328
(16) Station and office buildings	233,474	1,295	66	1,056
(44) Shop machinery	81,638	639	64	506
(52) Locomotives	2,037,380	206,301	7,302	47,779
(53) Freight-train cars	2,004,952	36,491	2,282	19,577
(59) Computer systems and word processing equipment	210,800	0	35	0
TOTAL	\$9,628,444	\$252,577	\$10,527	\$73,395

NOTES AND REMARKS

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498. ANALYSIS OF TAXES (Dollars in Thousands)

A. Railway Taxes.

Line No.	Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	79,796	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	77,328	2
3		Excess Profits		3
4	*	Total - Income Taxes L. 2 + 3	77,328	4
5		Railroad Retirement	270,148	5
6		Hospital Insurance	20,334	6
7		Supplemental Annuities	21,477	7
8		Unemployment Insurance	29,378	8
9		All Other United States Taxes	4,000	9
10		Total - U.S. Government Taxes	422,665	10
11		Total - Railway Taxes	502,461	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.	2,509,704	18,271		2,527,975	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	2,366		30,323	4
5	Other (Specify)					5
6	Various Reserves	(165,134)	42,343		(122,791)	6
7	Capitalization Differences	112,580	26,286		138,866	7
8	Special Charge	(96,189)	476		(95,713)	8
9	Restructuring Charge	-	(237,480)		(237,480)	9
10	Miscellaneous	(39,078)	51,137		12,059	10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*	(6,975)	21,000	(14,025)	-	18
19	TOTALS	2,342,865	(75,601)	(14,025)	2,253,239	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	603				1
2		Appropriation Released:			2
3		- First Mortgage and		772	3
4		- General Mortgage Bond		688	4
5		- Income Debentures (CE&I)		123	5
6		TOTAL		1,583	6
7					7
8					8
9					9
10	620				10
11		Appropriation Established:			11
12		- First Mortgage	772		12
13		- General Mortgage Fund	688		13
14		- Income Debentures (CE&I)	123		14
15		TOTAL	1,583		15
16					16
17	519				17
18		Miscellaneous Income			18
19		- Gain on sale of real estate		44,934	19
20		- Non-Operating Reserve Adjustment		4,200	20
21		- Vouchers Cancelled		368	21
22					22
23					23
24					24
25	551				25
26		Miscellaneous Income Charges			26
27		- Cost of Accounts Receivable Sale	20,025		27
28		- Environmental Costs-Non-Operating Prop.	6,881		28
29		- Fines and Penalties	1,485		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			17
18	CCC&SL-N&W	(FD 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	L&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	107,542
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	419,641
4	766	Equipment Obligations	Sch. 200, L. 42	680,072
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	171,173
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(24,021)
8		Total Debt	Sum L. 1-7	1,354,407
9		Debt Directly Related to Road Property	Note 1	198,172
10		Debt Directly Related to Equipment	Note 1	954,695
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	1,152,867
12		Percent Directly Related to Road	L. 9 divided by L. 11 (2 decimals)	17.19%
13		Percent Directly Related to Equipment	L. 10 divided by L. 11 (2 decimals)	82.81%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	201,540
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	232,816
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	1,121,591

II. Interest Accrued During the Year:

17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	178,306
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	11,061
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	7
20		Total Interest	Sum of Lines (17+18)-19	189,360
21		Interest Affiliated Company Debt	Note 2	67,398
22		Net Interest Expense	L. 20 minus L. 21	121,962
23		Interest Directly Related to Road Property Debt	Note 3	9,963
24		Interest Directly Related to Equipment Debt	Note 3	97,909
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	14,090
26		Interest Road Property Debt	L. 23 - (L. 25 x L. 12)	12,385
27		Interest Equipment Debt	L. 24 - (L. 25 x L. 13)	109,577

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 entity of each

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

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

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"

(e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

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

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

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

SCHEDULE 512.

Transactions Between Respondent and Companies or Persons Affiliated with Respondent for Services Received or Provided

Line No.	Name of company or related party with percent of gross income (a)	%	Nature of relationship (b)	Description of transactions (c)	Dollar amounts of transactions (d)	Amount due from or to related parties (e)	Line No.
1	Union Pacific Corporation		Controlled	Various (see below)	79,708 (P)	143,914 (R)	1
2	Wasatch Insurance Ltd.		Common	Insurance	3,122 (P)		2
3	Union Pacific Resources		Common	Track Construction		32 (R)	3
4	Union Pacific Realty		Common	Rental Land & Bldg.		1 (R)	4
5	UP Fruit Express Company		Direct	Repair & Service Equip.	2,505 (P)		5
6	UP Fruit Express Company		Direct	Equipment Rental	11,229 (P)		6
7	UP Motor Freight Company		Direct	Repair & Service Equip.	36,879 (P)		7
8	UP Motor Freight Company		Direct	Equipment Rental	1,623 (P)		8
9	UP Freight Services Company		Direct	Freight Brokerage	42,436 (R)		9
10	Alton & southern Railway Co.		Direct	Material & Service	21,642 (R)		10
11	American Refrigeration Transit Co.		Direct	Material & Service	371 (P)		11
12	Union Pacific Express Air		Direct	Express Service	485 (P)		12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
Balance 12-31-90 Remittances Recalls Taxes Insurance Dividends New Financing Equipment Purchase A/R Sale - Interest							
		\$223,622		Payment of Debt		(170,238)	
		1,483,500		Payments for Parent Company		9,490	
		(877,000)		Interest		(110,306)	
		(84,498)		Intercompany Interest		(16,177)	
		(11,085)		Deposits with Trustees		(4,006)	
		(240,000)		UP Technology Charges		(21,900)	
		56,520		Other		(3,613)	
		(70,648)		Balance 12-31-91		<u>\$143,914</u>	
		(19,747)					

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 (b) and (c) 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	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	
2	1	100%	17,864	1,766	82	2,794	2,306	3,355	28,257	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				9	34	45	7	
8	1J	37.5%	2	2				3	7	8	
9	1J	50.0%	79	66		30	101	162	438	9	
10	1J	66.6%					5		5	10	
11										11	
12		Total 1J	84	69	0	43	119	262	577	12	
13										13	
14										14	
15		Total 1 and 1J	17,948	1,835	82	2,837	2,515	3,617	28,834	15	
16										16	
17										17	
18	3A		10	8				19	37	18	
19	3B		354	5		39	158	115	671	19	
20										20	
21		Total 3	364	13	0	39	158	134	708	21	
22										22	
23										23	
24										24	
25	4B		70			5	4	0	79	25	
26										26	
27										27	
28	5		1,879	671	2	257	310	511	3,630	28	
29										29	
30										30	
31		Total 5	1,879	671	2	257	310	511	3,630	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	20,261	2,519	84	3,138	2,987	4,262	33,251	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	1,353				62	1,415	50		1
2		California	872				213	1,085	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	1,839	137			132	2,108	638		7
8		Louisiana	785				51	836			8
9		Missouri	1,112			6	188	1,306			9
10		Montana	125					125	52		10
11		Nebraska	1,187	110			6	1,303			11
12		Nevada	692					692			12
13		Oklahoma	636			380	4	1,020	25		13
14		Oregon	725				137	862			14
15		Tennessee	10				7	17	2		15
16		Texas	3,193			38	522	3,753	221		16
17		Utah	875				9	884	8		17
18		Washington	671				227	898			18
19		Wyoming	669					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)	17,658	247		434	1,922	20,261	997		31
32											32

NOTES AND REMARKS

- 1) Includes 100 diesel locomotives purchased, 1 bedroom sleeper, 5 ramp cars, and 1 locomotive crane boom car rebuilt in previous years but financially completed this year.
- 2) Excludes 67 diesel locomotives purchased and 2 power cars rebuilt but not financially complete this year.

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	107,542
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	419,641
4	766	Equipment Obligations	Sch. 200, L. 42	680,072
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	171,173
6	768	Debt in Default	Sch. 200, L. 44	-
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(24,021)
8		Total Debt	Sum L. 1-7	1,354,407
9		Debt Directly Related to Road Property	Note 1	198,172
10		Debt Directly Related to Equipment	Note 1	954,695
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	1,152,867
12		Percent Directly Related to Road	L. 9 divided by L. 11 (2 decimals)	17.19%
13		Percent Directly Related to Equipment	L. 10 divided by L. 11 (2 decimals)	82.81%
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	201,540
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	232,816
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	1,121,591

II. Interest Accrued During the Year:

17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	178,306
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	11,061
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	7
20		Total Interest	Sum of Lines (17+18)-19	189,360
21		Interest Affiliated Company Debt	Note 2	67,398
22		Net Interest Expense	L. 20 minus L. 21	121,962
23		Interest Directly Related to Road Property Debt	Note 3	9,963
24		Interest Directly Related to Equipment Debt	Note 3	97,909
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	14,090
26		Interest Road Property Debt	L. 23 - (L. 25 x L. 12)	12,385
27		Interest Equipment Debt	L. 24 - (L. 25 x L. 13)	109,577

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 entity of each

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

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

- (a) If respondent directly controls affiliate, insert the word "direct"
- (b) If respondent controls through another company, insert the word "indirect"
- (c) If respondent is under common control with affiliate, insert the word "common"
- (d) If respondent is controlled directly or indirectly by the company listed in column (a), insert the word "controlled"

(e) If control is exercised by other means such as a management contract or other arrangement of whatever kind, insert the word "other" and footnote to describe such arrangements.

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

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)	79,708 (P)	143,914 (R)	1
2	Wasatch Insurance Ltd.		Common	Insurance	3,122 (P)		2
3	Union Pacific Resources		Common	Track Construction		32 (R)	3
4	Union Pacific Realty		Common	Rental Land & Bldg.		1 (R)	4
5	UP Fruit Express Company		Direct	Repair & Service Equip.	2,505 (P)		5
6	UP Fruit Express Company		Direct	Equipment Rental	11,229 (P)		6
7	UP Motor Freight Company		Direct	Repair & Service Equip.	36,879 (P)		7
8	UP Motor Freight Company		Direct	Equipment Rental	1,623 (P)		8
9	UP Freight Services Company		Direct	Freight Brokerage	42,436 (R)		9
10	Alton & southern Railway Co.		Direct	Material & Service	21,642 (R)		10
11	American Refrigeration Transit Co.		Direct	Material & Service	371 (P)		11
12	Union Pacific Express Air		Direct	Express Service	485 (P)		12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
<u>Balance 12-31-90</u> Remittances Recalls Taxes Insurance Dividends New Financing Equipment Purchase A/R Sale - Interest							
		\$223,622		Payment of Debt		(170,238)	
		1,483,500		Payments for Parent Company		9,490	
		(877,000)		Interest		(110,306)	
		(84,498)		Intercompany Interest		(16,177)	
		(11,085)		Deposits with Trustees		(4,006)	
		(240,000)		UP Technology Charges		(21,900)	
		56,520		Other		(3,613)	
		(70,648)		Balance 12-31-91		<u>\$143,914</u>	
		(19,747)					

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
2	1	100%	17,884	1,766	82	2,794	2,396	3,355	28,257	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				9	34	45	7
8	1J	37.5%	2	2				3	7	8
9	1J	50.0%	79	66		30	101	162	438	9
10	1J	66.6%					5		5	10
11										11
12		Total 1J	84	69	0	43	119	262	577	12
13										13
14										14
15		Total 1 and 1J	17,948	1,835	82	2,837	2,515	3,617	28,834	15
16										16
17										17
18	3A		10	8				19	37	18
19	3B		354	5		39	158	115	671	19
20										20
21		Total 3	364	13	0	39	158	134	708	21
22										22
23										23
24										24
25	4B		70			5	4	0	79	25
26										26
27										27
28	5		1,879	671	2	257	310	511	3,630	28
29										29
30										30
31		Total 5	1,879	671	2	257	310	511	3,630	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	20,261	2,519	84	3,138	2,987	4,262	33,251	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	1,353				62	1,415	50		1
2		California	872				213	1,085	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	1,839	137			132	2,108	638		7
8		Louisiana	785				51	836			8
9		Missouri	1,112			6	188	1,306			9
10		Montana	125					125	52		10
11		Nebraska	1,187	110			6	1,303			11
12		Nevada	692					692			12
13		Oklahoma	636			380	4	1,020	25		13
14		Oregon	725				137	862			14
15		Tennessee	10				7	17	2		15
16		Texas	3,193			38	522	3,753	221		16
17		Utah	875				9	884	8		17
18		Washington	671				227	898			18
19		Wyoming	669					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)	17,658	247	434	1,922		20,261	997		31
32											32

NOTES AND REMARKS

- 1) Includes 100 diesel locomotives purchased, 1 bedroom sleeper, 5 ramp cars, and 1 locomotive crane boom car rebuilt in previous years but financially completed this year.
- 2) Excludes 67 diesel locomotives purchased and 2 power cars 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 (1). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (b). Units rented from others for a period less than one year should not be included in column (1).
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 buses 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 busier 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 (1)
Line 6, column (j)	= Line 12, column (1)
Line 7, column (j)	= Line 13, column (1)
Line 8, column (j)	= Line 14, column (1)
Line 9, column (j)	= Line 15, column (1)
Line 10, column (j)	= Line 16, column (1)

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 reclassification (g)	Units at Close of Year				Line No	
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins. 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
1		Locomotive Units										(H P)		1
2		Diesel-freight units	3				1		4		4	13800		2
3		Diesel-passenger units	2753	67	1		48	82	2437	350	2787	8345050	35	3
4		Diesel-multiple purpose units	208				8	4	185	27	212	332500		4
5	*	Diesel-switching units	2964	67	1		57	86	2626	377	3003	8691350	35	5
6	*	TOTAL (lines 1 to 4) units												6
7	*	Electric-locomotives	2						2		2	--		7
8	*	Other self-powered units	2966	67	1		57	86	2628	377	3005	8691350	35	8
9	*	TOTAL (lines 5, 6 and 7)	24				3		27		27	N/A		9
10	*	Auxiliary units	2990	67	1		60	86	2655	377	3032	N/A	35	10
	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)												

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

Line No	Cross Check	Type or design of units (a)	During Calendar Year					Line No
			Before Jan 1, 1970 (b)	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)	
								TOTAL (l)
11	*	Diesel	101	418	845	902	536	2999
12	*	Electric						
13	*	Other self-powered units	5	1				6
14	*	TOTAL (lines 11 to 13)	106	419	845	902	536	3005
15	*	Auxiliary units			4	20		27
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	106	419	849	922	536	3032

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 (col (h)&(i)) (j)	Aggregate capacity of units reported in col (j) (see ins 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)												17
18		Combined cars												18
19		[All class C, except CSB]												19
20		Parlor cars [PBC, PC, PL, PO]												20
21		Sleeping cars [PS, PT, PAS, PDS]												21
22		Dining, grill and tavern cars												22
23		[All class D, PD]												23
24		Non-passenger-carrying cars	1					1	—		—	N/A		24
25		[All class B, CSB, M, PSA, IA]	1					1	—		—	N/A		25
26		TOTAL (lines 17 to 23)												26
27		Self-Propelled Electric passenger cars												27
28		[EP, ET]												28
29		Electric combined cars [EC]												29
30		Internal combustion rail motorcars												30
31		[ED, EG]												31
32		Other self-propelled cars												32
33		(Specify types)												33
34		TOTAL (lines 24 to 27)												34
35		TOTAL (lines 23 and 28)												35
36		COMPANY SERVICE CARS												36
37		Business cars [PV]	16						16		16	N/A		37
38		Board outfit cars [MWX]	733					62	671		671	N/A		38
39		Derrick and snow removal cars												39
40		[MWU, MWV, MWW, MWK]	54					3	51		51	N/A		40
41		Dump and ballast cars [MWB, MWD]	1633			50		14	1669		1669	N/A		41
42		Other maintenance and service equipment cars	2864			38		261	2641		2641	N/A		42
43		TOTAL (lines 30 to 34)	5300			88		340	5048		5048	N/A		43

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)		
36		FREIGHT TRAIN CARS Plain box cars - 40' (B1_., B2_.)	33						36	
37		Plain box cars - 50' and longer (B3_0-7, B4_0-7, B5_., B6_., B7_., B8_.)	5190			150			37	
38		Equipped box cars (All Code A, Except A_5_)	10245					45	19	38
39		Plain gondola cars (All Codes G & J_1, J_2, J_3, J_4)	7004				74			39
40		Equipped gondola cars (All Code E)	3602				25		57	40
41		Covered hopper cars (C_1, C_2, C_3, C_4)	22296				36	13	143	41
42		Open top hopper cars—general service (All Code H)	10366							42
43		Open top hopper cars—special service (J_0, and All Code K)	1157				106			43
44		Refrigerator cars—mechanical (R_5., R_6., R_7., R_8., R_9.)	1007				392		405	44
45		Refrigerator cars—non-mechanical (R_0., R_1., R_2.)	3972					33		45
46		Flat cars—TOFC/COFC (All Code P, Q and S, Except Q8_.)	351							46
47		Flat cars—multi-level (All Code V)	57							47
48		Flat cars—general service (F10., F20., F30.)	1091						1	48
49		Flat cars—other (F_1., F_2., F_3., F_4., F_5., F_6., F_8., F40.)	3238						1	49
50		Tank cars—under 22,000 gallons (T_0, T_1, T_2, T_3, T_4, T_5, Except T000)	154						1	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_.)	72							52
53		TOTAL (lines 36 to 52)	69860				783	91	627	53
54		Caboose (All Code M-930)	N/A	310						54
55		TOTAL (lines 53, 54)	69860	310			783	91	627	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		8	15	10	25		1,375		36
37		412	2,408	2,520	4,928		394,120		37
38		727	9,179	403	9,582		754,364		38
39		287	6,464	327	6,791		650,358		39
40		144	3,504	36	3,540		329,861	122	40
41		628	20,454	1,406	21,860		2,164,892	1,217	41
42		157	9,592	617	10,209		1,007,502		42
43		18	1,139	106	1,245		115,859		43
44		398		1,406	1,406		91,390	2,415	44
45		261	3,639	105	3,744		272,016		45
46		8	327	16	343		26,453		46
47			57		57		2,094		47
48		63	1,029		1,029		82,150		48
49		102	2,996	141	3,137		273,695		49
50		5	150		150		12,558		50
51				25	25		1,402		51
52		2	67	3	70		6,260		52
53		3,220	61,020	7,121	68,141		6,186,349	3,754	53
54		74	236		N/A	236	N/A		54
55		3,294	61,256	7,121	68,141	236	6,186,349	3,754	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	1,061						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 1 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)	1,061						70

NOTES AND REMARKS

¹ 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 (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56					N/A				56
57					N/A				57
58					N/A				58
59									59
60		34	1,027		1,027		16,168		60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		34	1,027		1,027		16,168		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 Dash 8-40C	50	9,900	72,316	P	3
4	3800 HP SD - 60M	50	9,875	67,115	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	100	N/A	139,431	N/A	25
REBUILT UNITS						
26	Work Equipment					26
27	Bedroom Sleeper	1	1	958	S	27
28	Ramp Car	5	2	394	S	28
29	Locomotive Crane Boom/Lead Car	1	1	2	S	29
30	Air Operated Ballast Car	50	14	991	S	30
31	Crib Car	2	1	83	S	31
32	Tie Down Car	3	1	131	S	32
33	Roller Rack Car	19	6	490	S	33
34						34
35						35
36						36
37						37
38	1/ 2/ TOTAL	81	N/A	3,049	N/A	38
39	1/ 2/ GRAND TOTAL	181	N/A	142,480	N/A	39

1/, 2/ See note on page 76.

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	9152	33.39	56.62		1
2	B	5602	11.02	43.75	N/A	2
3	C	3663	3.14	23.39		3
4	D	3557	.77	13.73		4
5	E	5991	XXXXXXX	XXXXX		5
6	TOTAL	27965		35.92		6
7	F	N/A	XXXXXXXXX	XXXXX		7
8	Potential abandonments	153				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 (k) means repairs to track components during routing inspections, as opposed to programmed replacements aimed at upgrading the general condition of the tracks. "Percent of spot maintenance" refers to the percentage of total ties or board feet laid in replacement considered to be spot maintenance.
4. In No. 9, the average cost per tie should include transportation charges on foreign ties, 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										Total (i)	Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	Line No
		New ties				Second hand ties									
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)							
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)								
1	A	842490		134823	66770						1044088	1756860		1	
2	B	387365		24026	2329						414220	1039920		2	
3	C							6216			6216	-		3	
4	D							67554			67554	1170924		4	
5	E	221750						31590			253340	3332631		5	
6	TOTAL	1451605		158854	69599			105360			1785418	7300335		6	
7	F													7	
8	Potential abandonments													8	

9. Average cost per cross-tie \$ 22.40 and switch-tie (MBM) \$ 618.00

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 (b)

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No.
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of 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 (b) 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 (b)	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	176.35			1.08	176.35	1.08		1		
2	B	40.76	5.55	174.56	8.22	215.32	13.77		2		
3	C								3		
4	D			52.36	3.65	52.36	3.65		4		
5	E			52.36		52.36			5		
6	TOTAL	217.11	5.55	279.28	12.95	496.39	18.50		6		
7	F								7		
8	Potential Abandonments								8		
9	Average cost of new and relay rail laid in replacement per gross ton \$664. New \$78 relay.										9

New \$ 78 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				B L A N K						6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33	TOTAL	N/A				N/A				33
34	Number of miles of new running tracks, passing tracks, cross-overs, etc., in which rails were laid									34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid									35
36	Track-miles of welded rail installed on system this year _____: total to date _____									36

725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	<i>Pounds</i>				
1					1
2	140	6			2
3	136	2,577			3
4	133	7,919			4
5	132	587			5
6	131	1,140			6
7	130	16			7
8	127	10			8
9	119	1,332			9
10	115	2,295			10
11	113	1			11
12	112	1,974			12
13	110	323			13
14	100	248			14
15	90	1,223			15
16	85	98			16
17	80	127			17
18	75	325			18
19	72	3			19
20	70	40			20
21	66	2			21
22	65	5			22
23	60	20			23
24	Under				24
25	60	3			25
26					26
27	Total	20,274			27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48

726. SUMMARY OF TRACK REPLACEMENTS

1. Furnish the requested information concerning the summary of track replacements.

2. In columns (d), (e), (g), and (j) give the percentage of replacements to 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 (b)	Switch and bridge ties (board feet) (c)							Crosstie (d)	
1	A 720	1044088	1756860	4.3	177.43	1.9	2213864.2	2414.5	26.4	1	
2	B 5-20	414220	1039920	2.8	229.09	4.1	912385.8	995.5	17.8	2	
3	C 1-5	6216	-	.1	-	-	115273.3	125.8	3.4	3	
4	D 1.1	67554	1170924	.7	56.01	1.6	38875.0	42.4	1.2	4	
5	E Yard & Other	253340	3332631	1.6	52.36	.9	100063.3	108.4	1.8	5	
6	TOTAL	1785418	7300335	2.4	514.89	1.8	3380461.6	3686.6	13.2	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 Diesel oil (gallons) (b)	Line No
1	Freight	507,531,914	1
2	Passenger		2
3	Yard switching	53,670,828	3
4	TOTAL	561,202,742	4
5	COST OF FUEL, \$(000)	\$ 373,590	5
6	Work Train	1,047,034	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.l. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the Ton-Miles reported on Form CBS.

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

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755—Concluded

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

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

(P) The number of loaded freight cars shall be obtained from the conductors' wheel report and shall be the sum of all loaded cars handled by each train. For example, if a car moves loaded (1) in a way train from the origination 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 railroads' expense. (Performed at railroads' expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service). Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier etc. when a tariff provision requires the shipper-motor carrier etc. and not the railroad to perform that service. Note: The count should reflect the trailer/containers for which expenses is reported in Schedule 417 Line 2 Column (b).

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

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

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

Surplus cars are cars which are in serviceable condition available for loading at the initial count on the last day of the year, but which have not been placed for loading within 48 hours. A record shall be made of all such cars on hand at 12:01 a.m. of the day following the last day of each year and a count of the same cars made 48 hours later to ascertain those still not placed for loading. The count of surplus cars shall include cars assembled in advance to meet loading requirements of more than one day; cars which have not been moved because of infrequent train service as on branch lines; cars set aside or stored for special or future loading, such as perishables, grain, autos, rough freight, etc.; and cars stored because of seasonal decline in traffic, such as coal cars, ore cars, etc. The count of surplus cars shall not include cars out of service in connection with repairs, cars actually moving en route to owners, cars moving on car service order, or cars in transit to loading points on holding road or to another road. The phrase "placed for loading" refers to (1) physical switching of a car into position for loading, (2) physical switching of a car into possession of a shipper who will subsequently move it to loading position, and (3) physical switching onto tracks at a freighthouse, 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)			1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	16,786,813	XXXXXX	2
3		2-02 Way Trains	6,920,123	XXXXXX	3
4		2-03 Through Trains	45,765,572	53,024	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	69,472,508	53,024	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL, ALL TRAINS (lines 5, 6)	69,472,508	53,024	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	47,170,178	XXXXXX	8
9		3-02 Way Trains	15,120,059	XXXXXX	9
10		3-03 Through Trains	144,077,115	72,043	10
11		3-04 TOTAL (lines 8-10)	206,367,352	72,043	11
12		3-11 Train Switching (F)	11,986,495	XXXXXX	12
13		3-21 Yard Switching (G)	18,084,284	-	13
14		3-31 TOTAL ALL SERVICES (lines 11, 12, 13)	236,438,131	72,043	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	24	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	105,083	XXXXXX	16
17		4-012 Box-Equipped	138,958	XXXXXX	17
18		4-013 Gondola-Plain	68,312	XXXXXX	18
19		4-014 Gondola-Equipped	51,291	XXXXXX	19
20		4-015 Hopper-Covered	223,366	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	171,321	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	12,476	XXXXXX	22
23		4-018 Refrigerator-Mechanical	58,374	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	61,115	XXXXXX	24
25		4-020 Flat-TOFC/COFC	304,073	XXXXXX	25
26		4-021 Flat-Multi-Level	29,000	XXXXXX	26
27		4-022 Flat-General Service	3,989	XXXXXX	27
28		4-023 Flat-All Other	43,409	XXXXXX	28
29		4-024 All Other Car Types-Total	1,208	XXXXXX	29
30		4-025 TOTAL (lines 15-29)	1,271,999	XXXXXX	30

755. RAILROAD OPERATING STATISTICS - Continued

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		+11 RR Owned and Leased Cars-Empty	XXXXXX	XXXXXX	
31		+110 Box-Plain 40-Foot	36	XXXXXX	31
32		+111 Box-Plain 50-Foot and Longer	67,193	XXXXXX	32
33		+112 Box-Equipped	109,472	XXXXXX	33
34		+113 Gondola-Plain	68,242	XXXXXX	34
35		+114 Gondola-Equipped	50,047	XXXXXX	35
36		+115 Hopper-Covered	219,510	XXXXXX	36
37		+116 Hopper-Open Top-General Service	154,840	XXXXXX	37
38		+117 Hopper-Open Top-Special Service	12,758	XXXXXX	38
39		+118 Refrigerator-Mechanical	34,730	XXXXXX	39
40		+119 Refrigerator-Non-Mechanical	32,397	XXXXXX	40
41		+120 Flat-TOFC/COFC	6,037	XXXXXX	41
42		+121 Flat-Multi-Level	15,206	XXXXXX	42
43		+123 Flat-General Service	4,773	XXXXXX	43
44		+123 Flat-All Other	39,919	XXXXXX	44
45		+124 All Other Car Types	1,412	XXXXXX	45
46		+125 TOTAL (lines 31-45)	816,572	XXXXXX	46
		+13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		+130 Box-Plain 40-Foot	-	XXXXXX	47
48		+131 Box-Plain 50-Foot and Longer	29,892	XXXXXX	48
49		+132 Box-Equipped	52	XXXXXX	49
50		+133 Gondola-Plain	209,370	XXXXXX	50
51		+134 Gondola-Equipped	943	XXXXXX	51
52		+135 Hopper-Covered	207,850	XXXXXX	52
53		+136 Hopper-Open Top-General Service	14,745	XXXXXX	53
54		+137 Hopper-Open Top-Special Service	57,289	XXXXXX	54
55		+138 Refrigerator-Mechanical	536	XXXXXX	55
56		+139 Refrigerator-Non-Mechanical	8,260	XXXXXX	56
57		+140 Flat-TOFC/COFC	313,321	XXXXXX	57
58		+141 Flat-Multi-Level	203,851	XXXXXX	58
59		+142 Flat-General Service	32	XXXXXX	59
60		+143 Flat-All Other	28,999	XXXXXX	60
61		+144 Tank Under 22,000 Gallons	87,472	XXXXXX	61
62		+145 Tank-22,000 Gallons and Over	87,001	XXXXXX	62
63		+146 All Other Car Types	3,338	XXXXXX	63
64		+147 TOTAL (lines 47-63)	1,252,951	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	1	XXXXXX	65
66		4-151 Box—Plain 50-Foot and Longer	13,171	XXXXXX	66
67		4-152 Box—Equipped	43	XXXXXX	67
68		4-153 Gondola—Plain	208,408	XXXXXX	68
69		4-154 Gondola—Equipped	907	XXXXXX	69
70		4-155 Hopper—Covered	209,453	XXXXXX	70
71		4-156 Hopper—Open Top—General Service	15,462	XXXXXX	71
72		4-157 Hopper—Open Top—Special Service	56,489	XXXXXX	72
73		4-158 Refrigerator—Mechanical	425	XXXXXX	73
74		4-159 Refrigerator—Non-Mechanical	7,283	XXXXXX	74
75		4-160 Flat—TOFC/COFC	15,841	XXXXXX	75
76		4-161 Flat—Multi-Level	115,672	XXXXXX	76
77		4-162 Flat—General Service	37	XXXXXX	77
78		4-163 Flat—All Other	27,458	XXXXXX	78
79		4-164 Tank—Under 22,000 Gallons	89,868	XXXXXX	79
80		4-165 Tank—22,000 Gallons and Over	89,162	XXXXXX	80
81		4-166 All Other Car Types	3,129	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	852,809	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	45,127	XXXXXX	83
84		4-18 No Payment Car-Miles (I) ¹	935,278	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	1,726,651	XXXXXX	85
86		4-192 Way Trains	190,681	XXXXXX	86
87		4-193 Through Trains	3,257,404	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	5,174,736	XXXXXX	88
89		4-20 Caboose Miles	732	XXXXXX	89

¹ Total 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	38,943,140	14,096	98
		6-02 Freight Trains, Crs., Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	140,563,841	XXXXXX	99
100		6-021 Way Trains	13,439,958	XXXXXX	100
101		6-022 Through Trains	226,798,132	XXXXXX	101
102		6-03 Passenger-Trains, Crs., and Cnts.	14,340	31,073	102
103		6-04 Non-Revenue	5,117,058	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	424,876,469	45,169	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	285,094	XXXXXX	105
106		7-02 Non-Revenue	7,035	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	292,129	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	200,857,793	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	200,857,793	XXXXXX	110
111		8-04 Non-Revenue-Road Service	2,771,169	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,771,169	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	203,628,962	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	2,880,756	XXXXXX	115
116		9-02 Train Switching	964,451	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,390,270	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	753,998	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	1,676,228	XXXXXX	120
121		12-02 Way Trains	2,112,120	XXXXXX	121
122		12-03 Through Trains	4,328,326	XXXXXX	122
123		13. TOPC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	1,642,431	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	1,718,536	XXXXXX	124
125		15. TOPC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	31,646	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	26,822	XXXXXX	130
131		17-02 Unserviceable	448	XXXXXX	131
132		17-03 Surplus	951	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	28,221	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)

Commonwealth

~~STATE~~ of Pennsylvania

County of Lehigh

C. E. Billingsley

(Insert here name of the affiant)

Chief Accounting Officer

(Insert here the official title of the affiant)

Of Union Pacific Railroad Company Combined With Missouri Pacific Railroad Company

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

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

January 1 19 91 to and including December 31 19 91

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 25th day of March 19 92

My commission expires July 2, 1995

Use an
L.S.
impression seal

NOTARIAL SEAL
Frances Karlovitch, Notary Public
City of Bethlehem, Lehigh County, Pa.
My Commission Expires July 2, 1995

Frances Karlovitch
(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

R. K. Davidson

(Insert here name of the affiant)

Chairman of the Board and
Chief Executive Officer

(Insert here the official title of the affiant)

Of Union Pacific Railroad Company Combined With Missouri Pacific Railroad Company

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

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

January 1 19 91 to and including December 31 19 91

R. K. Davidson
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public

in and for the State and
county above named, this 16th day of March 19 92

My commission expires 10-15-95

Use an
L.S.
impression seal

GENERAL NOTARY-STATE of Nebraska
LINDA L. DANIEL
My Comm. Exp. Oct 15, 1995

Linda L. Daniel
(Signature of officer authorized to administer oaths)

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