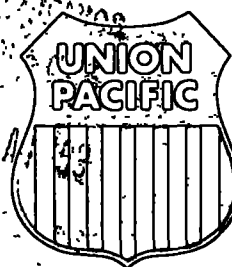


139400

DUPLICATE



Annual Report To  
The Interstate  
Commerce  
Commission  
R-1

For the year ended  
December 31, 1992

Union Pacific  
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 I 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, 1992



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 Classes 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
		<div>NONE</div>

**B. IDENTITY OF RESPONDENT**

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

1. Give in full the exact name of the respondent. Use the words "The" and "Company" only when they are parts of the corporate name. Be careful to distinguish between railroad and railway. The corporate name should be given uniformly throughout the report, notably on the cover, on the title page, and in the "Verification." If the report is made by receivers, trustees, a committee of bondholders, or individuals otherwise in possession of the property, state names and facts with precision. If the report is for a consolidated group, pursuant to Special Permission from the Commission, Accounting, and Valuation Board, indicate such fact on line 1 below and list the consolidated group on page 4.
2. If incorporated under a special charter, give date of passage of the act; if under a general law, give date of filing certificate of organizations; if a reorganization has been effected, give date of reorganization. If a receivership or other trust, give also date which such receivership or other possession began. If a partnership, give date of formation and also names in full of present partners.
3. State the occasion for the reorganization, whether by reason of foreclosure of mortgage or otherwise, according to the fact. Give date of organization of original corporation and refer to laws under which organized.

1. Exact name of common carrier making this report "Union Pacific Railroad Company Combined With Missouri Pacific Railroad Company (dba Union Pacific Railroad).
2. Date of incorporation - UP - July 1, 1897; MP - August 30, 1977.
3. Under laws of what Government, State, or Territory organized? If more than one, name all. If in bankruptcy, give court of jurisdiction and dates of beginning of receivership or trusteeship and of appointment of receivers or trustees:  
UP (see note page 4);  
MP - Under the laws of Delaware.
4. If the respondent was reorganized during the year, involved in a consolidation or merger, or conducted its business under a different name, give full particulars:

**Stockholders Reports**

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

Check appropriate box:

☐ Two copies are attached to this report.  
☐ Two copies will be submitted (date) \_\_\_\_\_  
☒ No annual report to stockholders is prepared.

- \* The combined report of Union Pacific Railroad (UPRR) includes Union Pacific Railroad Company (UP) combined with Missouri Pacific Railroad Company (MP) and their subsidiaries. See page 4 for a listing of included companies, reported on a historical cost basis, except for Missouri-Kansas-Texas System (MKT), which is included at acquisition cost.

## 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. \$ \_\_\_\_ per share; debenture stock. \$ \_\_\_\_ per share.
2. State whether or not each share of stock has the right to one vote; if not, give full particulars in a footnote
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/.
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 one 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 we 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 (a)	Address of Security Holder (b)	Number of Votes to Which Security Holder Was Entitled (c)	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stock			
				Common (d)	Second (e)	First (f)	
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 Pacific						7
8	Corporation		1,000	1,000			8
9							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 May 9, 1939.						20
21	MP - February 27, 1986 record date for meeting of stockholders April 18, 1986.						21
22							22
23	3/ UP - 22,428,715 as of December 31, 1992.						23
24	MP - 1,000 as of December 31, 1992.						24
25							25
26							26
27							27
28							28
29							29
30							30



### C. VOTING POWERS AND ELECTIONS (continued)

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

### NOTES AND REMARKS

- |   |   |
|---|---|
| 1/ UP - 22,428,715 Votes<br>MP - 1,000 Votes          | 2/ UP - April 19, 1992<br>MP - April 19, 1992 |
| 3/ UP - Salt Lake City, UT<br>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  
 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 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 UPRR Co. with Union Pacific Corporation (UPC) and to provide for perpetual corporate existence.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS

(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)	Line No.
<b>CURRENT ASSETS</b>						
1		701	Cash	\$229	\$25,190	1
2		702	Temporary Cash Investments	125	125	2
3		703	Special Deposits	-	1,165	3
4		704	Accounts Receivable (A) - Loan and Notes	12	61	4
5		705	- Interline and Other Balances	6,647	13,723	5
6		706	- Customers	97,464	56,031	6
7		707	- Other	46,780	53,063	7
8		709,708	- Accrued Accounts Receivables	80,286	82,596	8
9		708.5	- Receivables from Affiliated Companies	286,361	211,711	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710,711,714	Working Funds Prepayments Deferred Income Tax Debits	135,229	145,385	11
12		712	Materials and Supplies	161,908	145,981	12
13		713	Other Current Assets	13,974	10,547	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>\$829,015</b>	<b>\$745,578</b>	<b>14</b>
<b>OTHER ASSETS</b>						
15		715, 716, 717	Special Funds	\$27,035	\$30,984	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedules 310 and 310A)	457,285	432,135	16
17		722, 723	Other Investments and Advances	24,288	20,015	17
18		724	Allowances for Net Unrealized Loss on Noncurrent Marketable Equity Securities - Cr.	-	-	18
19		737, 738	Property Used in Other than Carrier Operation (Less Depreciation) \$12,577	52,386	85,095	19
20		739, 741	Other Assets	94,511	103,463	20
21		743	Other Deferred Debits	31,411	44,920	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>\$686,916</b>	<b>\$716,612</b>	<b>23</b>
<b>ROAD AND EQUIPMENT</b>						
24		731, 732	Road (Schedule 330) L-30 cols. h & b	\$7,685,147	\$7,241,466	24
25		731, 732	Equipment (Schedule 330) L-39 Cols. h & b	4,562,179	4,413,140	25
26		731, 732	Unallocated Items	149,018	225,004	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(3,924,051)	(3,717,952)	27
28			<b>Net Road and Equipment</b>	<b>\$8,472,293</b>	<b>\$8,161,658</b>	<b>28</b>
29			<b>TOTAL ASSETS</b>	<b>\$9,988,224</b>	<b>\$9,623,848</b>	<b>29</b>

(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.
<b>CURRENT LIABILITIES</b>						
30		751	Loans and Notes Payable	-	-	30
31		752	Accounts Payable; Interline and Other Balances	4,390	5,415	31
32		753	Audited Accounts and Wages	142,674	130,076	32
33		754	Other Accounts Payable	21,904	29,764	33
34		755, 756	Interest and Dividends Payable	41,562	42,035	34
35		757	Payables to Affiliated Companies	-	-	35
36		759	Accrued Accounts Payable	867,447	754,089	36
37		760, 761, 761.5, 762	Taxes Accrued	101,695	100,420	37
38		763	Other Current Liabilities	2,560	2,486	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	94,271	107,542	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>\$1,276,503</b>	<b>\$1,171,827</b>	40
<b>NON-CURRENT LIABILITIES</b>						
41		765, 767	Funded Debt Unmatured	\$416,764	\$419,641	41
42		766	Equipment Obligations	680,654	680,072	42
43		766.5	Capitalized Lease Obligations	158,019	171,173	43
44		768	Debt in Default	-	-	44
45		769	Accounts Payable; Affiliated Companies	164,755	164,477	45
46		770.1, 770.2	Unamortized Debt Premium	(23,349)	(24,021)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	2,540,077	2,374,389	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	419,689	683,652	50
51			<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$4,356,609</b>	<b>\$4,469,383</b>	51
<b>SHAREHOLDERS' EQUITY</b>						
52		791, 792	Total Capital Stock:(Schedule 230) (L 53 & 54)	\$224,288	\$224,288	52
53			Common Stock	224,288	224,288	53
54			Preferred Stock	-	-	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230)	315,702	315,702	56
57		797	Retained Earnings: Appropriated	1,583	1,583	57
58		798	Unappropriated (Schedule 220)	3,813,539	3,441,065	58
59		798.1	Net Unrealized Loss on Non-current Marketable Equity Securities	-	-	59
60		798.5	Less Treasury Stock	-	-	60
61			Net Stockholders Equity	\$4,355,112	\$3,982,638	61
62			<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>\$9,988,224</b>	<b>\$9,623,848</b>	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 2 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 ☒ 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 3, page 9.

(e) (i) Is any part of the pension plan fund invested in stock or other securities of the respondent or any of its affiliates? Specify. Yes ☐ No ☒

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

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

4. State whether a segregated political fund has been established as provided by the Federal Election Campaign Act of 1971 (18 U.S.C. 610). Yes ☐ No ☒ See additional Note 4 on page 10.

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 Instructions 5-6 in the Uniform System of Accounts for Railroad Companies, that are not reflected in the amounts of the respondent.

Disclose the nature and amount of contingency that is material.

Examples of contingent liabilities are items which may become obligations as a result of pending or threatened litigation, assessments or possible assessments of additional taxes and agreements or obligations to repurchase securities or property. Additional pages may be added if more space is needed. (Explain and/or reference to the following pages.)

SEE NOTE 8 ON PAGE 10.

## (a) Changes in Valuation Accounts

## 8. Marketable Equity Securities

UPRR has no marketable equity securities.

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

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

	<u>Gains</u>	<u>Losses</u>
Current	\$	\$
Noncurrent		

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

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

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

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION -- EXPLANATORY NOTES -- Concluded

## NOTES TO FINANCIAL STATEMENTS

## 1. Accounting Changes

UPRR will adopt the following accounting changes in 1993:

## Other Postretirement Benefits

The Financial Accounting Standards Board (FASB) issued Statement No. 106, "Employers' Accounting for Postretirement Benefits Other Than Pensions," which requires that the cost of nonpension benefits for retirees be accrued during their period of employment. UPRR will adopt the standard in January 1993 with a cumulative adjustment which will reduce after-tax earnings by approximately \$172 million. The adoption of this Statement will not affect future cash funding requirements for these benefits. In addition, subsequent annual expense will not increase significantly as a result of adopting this Statement.

## Income Taxes

The FASB issued Statement No. 109, "Accounting For Income Taxes," which requires the balance sheet approach of accounting for income taxes, whereby asset and liabilities would be recorded at the tax rates currently enacted. UPRR will adopt the standard in January 1993 with a cumulative adjustment which will increase after-tax earnings by approximately \$108 million. Future annual cash payments will not be affected by the adoption of this Statement. In addition, subsequent annual expense will not significantly increase as a result of adopting this Statement; however, a change in tax rates could have a significant effect on future earnings.

## Revenue Recognition

In the first quarter of 1993, UPRR plans to change its method of revenue and expense recognition to the prevalent transportation industry practice of allocating revenues between reporting periods based on relative transit time, while recognizing expenses as incurred. The accounting change will result in a cumulative after-tax charge of approximately \$22 million. The UPRR's ongoing results will not be significantly affected by this change.

## 2. 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 \$34.5 million in 1992 and \$27.6 million in 1991. 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 active and retired employees. The annual cost, which is not material in amount, is expensed as incurred.

See Note 1 for a discussion of pending accounting changes.

## 3. Employee Benefit Plans (Note to Schedule 200)

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

Union Pacific Corporation  
American Refrigerator Transit Company  
Delta Finance Company, Ltd.  
Missouri Improvement Company  
Missouri Pacific Truck Lines  
Union Pacific Express Air  
Standard Realty & Development Company

Union Pacific Communications Corporation  
Union Pacific Freight Services Company  
Union Pacific Fruit Express Company  
Union Pacific Motor Freight Company  
Union Pacific Realty Company  
Union Pacific Technologies, Inc.

## 200. COMPARATIVE STATEMENT OF FINANCIAL POSITION -- EXPLANATORY NOTES -- Concluded

## NOTES TO FINANCIAL STATEMENTS

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.

## 4. 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.

## 5. Accounts Receivable Sold (Note to Schedule 200)

In November 1992, UP entered into a 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. Collection risk of the pool of receivables is minimal. At December 31, 1992 and 1991, accounts receivable is presented net of the \$300 million receivables sold.

## 6. 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, 1992, dividends in arrears on the class A stock totalled \$20.7 million.

There are no other dividend restrictions on MP's capital stock other than those described in Note 7.

## 7. 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 \$2,520.1 million at December 31, 1992.

Certain debt agreements impose dividend restrictions on MP. The amount of retained earnings available for dividends at December 31, 1992 was \$726.1 of a total of \$877.1 million. See Note 6 for other dividend restrictions on MP Capital Stock.

## 8. 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 numerous sites. Where the remediation

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

costs can be reasonably determined and where such remediation is probable, UPRR has recorded a liability. UPRR has also entered into commitments and provided guarantees for specific financial and contractual obligations of its subsidiaries and affiliates. UPRR does not expect that the lawsuits, environmental costs, commitments, or guarantees will have a material adverse effect on its consolidated financial position or its results of operations.



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

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

NOTES TO FINANCIAL STATEMENTS

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**200. COMPARATIVE STATEMENT OF FINANCIAL POSITION -- EXPLANATORY NOTES -- 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**  
Line 15, column (b)  
Line 47 plus 48 plus 49, column (b)  
Line 50, column (b)

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

**Schedule 210**  
= Line 62, column (b)  
= Line 63, column (b)  
= Line 64, column (b)

**Schedule 410**  
= Line 620, column (h)  
= Line 620, column (f)  
= Line 620, column (g)

Line 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.
		<b>ORDINARY ITEMS</b>					
		<b>OPERATING INCOME</b>					
		<b>Railway Operating Income</b>					
1		(101) Freight	4,703,892	4,577,241	4,703,892	1/	1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	49,509	49,946	49,509		4
5		(105) Water Transfers					5
6		(106) Demurrage	28,516	29,080	28,516		6
7		(110) Incidental	3,101	3,188	3,101		7
8		(121) Joint Facility-Credit	3,981	3,501	3,981		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities—lines 1–9)	4,788,999	4,662,956	4,788,999		10
11		(502) Railway operating revenues—Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues—Amortization of deferred transfers from Government Authorities					12
13		<b>TOTAL RAILWAY OPERATING REVENUES (Lines 10–12)</b> 2/	4,788,999	4,662,956	4,788,999		13
14	*	(531) Railway operating expenses	3,862,534	4,569,874	3,862,534		14
15	*	<b>Net revenue from railway operations</b>	926,465	93,082	926,465		15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	7,697	12,634			16
17		(510) Miscellaneous rent income	23,021	17,682			17
18		(512) Separately operated properties—Profit					18
19		(513) Dividend Income (cost method)	9	7			19
20		(514) Interest Income	112,842	102,591			20
21		(516) Income from sinking and other funds	4	15			21
22		(517) Release of premiums on funded debt	1	7			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	63,513	52,857			24
		<b>Income from affiliated companies: 519</b>					
25		a. Dividends (equity method)	2,452	6,713			25
26		b. Equity in undistributed earnings (losses)	32,678	36,491			26
27		<b>TOTAL OTHER INCOME (Lines 16–26)</b>	242,217	228,997			27
28		<b>TOTAL INCOME (Lines 15, 27)</b>	1,168,682	322,079			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	4,896	4,362			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	22,537	32,421			34
35		(553) Uncollectible accounts					35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (Lines 29–35)</b>	27,433	36,783			36
37		<b>Income available for fixed charges (Lines 28, 36)</b>	1,141,249	285,296			37

1/, 2/ See note on page 18.

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.
		<b>FIXED CHARGES</b>					
		(546) Interest on funded debt:					
38		(a) Fixed interest not in default	103,951	110,216			38
39		(b) Interest in default					39
40		(547) Interest on unfunded debt	72,974	67,195			40
41		(548) Amortization of discount on funded debt	1,052	895			41
42		<b>TOTAL FIXED CHARGES (Lines 38-41)</b>	<b>177,977</b>	<b>178,306</b>			42
43		Income after fixed charges (Lines 37,42)	963,272	106,990			43
		<b>OTHER DEDUCTIONS</b>					
		(546) Interest on funded debt:					
44		(c) Contingent interest	11,143	11,081			44
		<b>UNUSUAL OR INFREQUENT ITEMS</b>					
45		(555) Unusual or infrequent items (debit) credit					45
46		Income (Loss) from continuing operations (before income taxes)	952,129	95,929			46
		<b>PROVISIONS FOR INCOME TAXES</b>					
		(556) Income taxes on ordinary income:					
47	"	(a) Federal income taxes	148,543	77,328			47
48	"	(b) State income taxes	701	5,850			48
49	"	(c) Other income taxes					49
50	"	(557) Provision for deferred taxes	180,411	(65,480)			50
51		<b>TOTAL PROVISIONS FOR INCOME TAXES (Lines 47-50)</b>	<b>309,655</b>	<b>17,698</b>			51
52	"	Income from continuing operations (Lines 46-51)	642,474	78,231			52
		<b>DISCONTINUED OPERATIONS</b>					
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)	642,474	78,231			55
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)					56
57		(590) Income taxes on extraordinary items					57
58		(591) Provision for deferred taxes - Extraordinary items					58
59		<b>TOTAL EXTRAORDINARY ITEMS (Lines 56-58)</b>					59
60		(592) Cumulative effect of changes in accounting principles (less applicable tax of \$_____)					60
61	"	Net income (Loss) (Lines 55 + 59 + 60)	642,474	78,231			61
62	"	Reconciliation of net railway operating income (NROI)					
		Net revenues from railway operations	926,465	93,082			62
63	"	(556) Income taxes on ordinary income (-)	(149,244)	(83,178)			63
64	"	(557) Provision for deferred income taxes (-)	(180,411)	65,480			64
65		Income from lease of road and equipment (-)	-	(38)			65
66		Rent for leased roads and equipment (+)	3,024	2,863			66
67		Net railway operating income (loss)	619,834	78,209			67

## NOTES AND REMARKS FOR SCHEDULES 210 AND 220

Notes 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. Of the pre-tax amount, \$480 million represented a provision for severance payments and other costs associated with the reduction in the size of train crews and administrative personnel. The remaining \$265 million was for costs related to the sale, lease or abandonment of light density rail lines. UPRR spent \$160.4 million in 1992 as a result of the restructuring program.

**220. RETAINED EARNINGS**  
(Dollars in Thousands)

1. Show below the items of Retained Earnings Accounts of the respondent for the year, classified in accordance with the Uniform System of Accounts for Railroad Companies.
2. All contra entries hereunder should be shown in parentheses.
3. Show under "Remarks" the amount of assigned Federal income tax consequences for Accounts 606 and 616.
4. Segregate in column (c) all amounts applicable to the equity in undistributed earnings (losses) of affiliated companies based on the equity method of accounting.
5. Line 3 (line 7 if debit balance), column (c), should agree with line 26, column (b), Schedule 210. The total of columns (b) and (c), lines 3 and 7, should agree with line 61 column (b), Schedule 210.
6. Include in column (b) only amounts applicable to retained earnings exclusive of any amounts included in column (c).

Line No.	Cross Check	Item (a)	Retained earnings --- Unappropriated (b)	Equity in undistributed earnings (losses) of affiliated companies (c)	Line No.
1		Balances at beginning of year	\$3,158,897	\$282,168	1
2		(601.5) Prior period adjustments to beginning retained earnings CREDITS			2
3	*	(602) Credit balance transferred from income	609,796	32,678	3
4		(603) Appropriations released	1,583		4
5		(606) Other credits to retained earnings			5
6		TOTAL	611,379	32,678	6
7	*	DEBITS			7
8		(612) Debit balance transferred from income			8
9		(616) Other debits to retained earnings			9
10		(620) Appropriations for sinking and other funds	1,583		10
11		(621) Appropriations for other purposes			11
12		(623) Dividends: Common stock	270,000		12
13		Preferred stock (1)			13
14		TOTAL	271,583		14
15	*	Net increase (decrease) during year (Line 6 minus line 13)	339,796	32,678	15
16	*	Balances at close of year (Lines 1, 2, and 14)	3,498,693	314,846	16
17		Balances from line 15(c)	314,846	N/A	17
18		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	3,813,539	N/A	18
19		(798) Total appropriated retained earnings:			19
20		Credits during year \$1,583			20
21		Debits during year \$1,583			21
22		Balance at Close of year \$1,583			22
23		Amount of assigned Federal income tax consequences:			23
		Account 606 \$ _____			
		Account 616 \$ _____			

(1) If 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	29,617,870	22,428,715		22,428,715	224,287		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	Preferred								6
7									7
8									8
9									9
10	TOTAL		29,618,870	22,429,715		22,429,715	224,288		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)	-	-	22,429,715	224,288			315,702	11
12	Capital Stock Sold 1/								12
13	Capital Stock Required								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year	-	-	22,429,715	224,288			315,702	17

1/ By 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 used 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 as 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.

**CASH FLOWS FROM OPERATING ACTIVITIES**

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
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	642,474	78,231	10
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**ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES**

11		Loss (gain) on sale or disposal of tangible property and investments	(58,977)	(45,047)	11
12		Depreciation and amortization expenses	445,962	522,105	12
13		Increase (decrease) in provision for Deferred Income Taxes	165,688	(73,005)	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(32,678)	(36,491)	14
15		Decrease (increase) in accounts receivable	(25,715)	16,078	15
16		Decrease (increase) in material and supplies and other current assets	(8,033)	(22,641)	16
17		Increase (decrease) in current liabilities other than debt	117,947	(67,684)	17
18		Increase (decrease) in other - net	(241,367)	564,732	18
19		Net cash provided from continuing operations (Lines 10-18)	1,005,301	936,278	19
20		Add (Subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,005,301	936,278	21

**CASH FLOWS FROM INVESTING ACTIVITIES**

22		Proceeds from sale of property	101,490	61,828	22
23		Capital expenditures	(803,824)	(663,959)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	-	-	24
25		Proceeds from sale/repayment of investment and advances	42,530	(88,496)	25
26		Purchase price of long-term investment and advances			26
27		Net decrease (increase) in sinking and other special funds	3,949	5,195	27
28		Other - net			28
29		NET CASH USED IN INVESTING ACTIVITIES	(655,855)	(675,432)	29

**CASH FLOWS FROM FINANCING ACTIVITIES**

30		Proceeds from issuance of long-term debt	83,000	123,278	30
31		Principle payments of long-term debt	(112,757)	(187,578)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid	(270,000)	(240,000)	34
35		Other - net	(74,650)	62,469	35
36		NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)	(374,407)	(241,631)	36
37		NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 & 36)	(24,961)	19,015	37
38		Cash and cash equivalents at beginning of the year	25,315	6,300	38
39		CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 & 38)	354	25,315	39

Continued on next page

**240. STATEMENT OF CASH FLOWS (Concluded)**  
(Dollars in Thousands)

Line No.	Cross Check	Description (a)	Current Year (b)	Prior Year (c)	Line No.
		Footnotes to Schedule 240			
		Cash paid during the year for:			
40		Interest (net of amount capitalized) *	1/	1/	40
41		Income taxes (net) *	180,263	78,938	41

\* Only applies if indirect method is adopted

1/ Fixed charges include intercompany interest expense of \$73,044 and \$67,398 for 1992 and 1991. Interest payments approximates fixed charges less intercompany interest.

Revised

**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.
<b>CURRENT OPERATING ASSETS</b>				
1	Interline and Other Balances (705)	Schedule 200, line 5, column b	6,647	1
2	Customers (706)	Schedule 200, line 6, column b	97,464	2
3	Other (707)	Note A	16,294	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	120,405	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,788,999	5
6	Rent Income	Note B	105,246	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	4,894,245	7
8	Average Daily Operating Revenues	Line 7 divided by 360 days	13,595	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 divided by line 8	9	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	24	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	4,390	11
12	Audited Accounts and Wages Payable (753)	Note A	142,674	12
13	Accounts Payable - Other (754)	Note A	21,904	13
14	Other Taxes Accrued (761.5)	Note A	101,241	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	270,209	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	3,862,534	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	444,110	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	3,523,670	18
19	Average Daily Expenditures	Line 18 divided by 360 days	9,788	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 divided by line 19	28	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	354	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	0	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	161,908	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	4,939	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	156,969	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	156,969	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 REMARKSNote to Schedule 310 on pages 26 - 29Lien References

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

Companies Under Joint Control

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

- (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.

## 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.
<b>CURRENT OPERATING ASSETS</b>				
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4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	123,701	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	4,788,999	5
6	Rent Income	Note B	105,246	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	4,894,245	7
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<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	161,908	25
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27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	156,969	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	156,969	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 - 29Lien References

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- (B) Securities are deposited with the Trustees of the Mortgages as further assurance of performance of the Operating Agreements.

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Alton & Southern Railway (50.0%)	SLS Ry. (50.0%)
Arkansas & Mfs. Ry. B & Term. Co. (33.3%)	SLS Ry. (66.7%)
Brownsville & Matamoros Br. Co. (50.0%)	National Ry of Mexico (50.0%)
Camas Prairie RR Co. (50.0%)	BN Inc. (50.0%)
Central California Traction Co. (33.3%)	ATSF Ry. (33.3%), SPT Co. (33.3%)
Denver Union Terminal Ry. Co. (16.7%)	BN Inc. (33.3%), ATSF Ry., Chicago Pacific Corp., D&RGW (16.67% each)
Houston Belt & Terminal Ry (50.0%)	ATSF Ry (25.0%), Chicago Pacific Corp. (12.5%), BN Inc. (12.5%)
Kansas City Terminal Ry Co. (25.0%)	BN Inc (16.7%), ATSF Ry, CM&W, C&NWT Co, KCS Ry, N&W Ry, SLSW Ry, Soo Line (8.3% each)
Longview Switching Co (50.0%)	BN Inc (50.0%)
Oakland Terminal Ry (50.0%)	ATSF Ry (50.0%)
Ogden Union Ry & Depot Co (50.0%)	SPT Co (50.0%)
Portland Terminal RR Co (40.0%)	BN Inc (40.0%), SPT Co (20.0%)
Portland Traction Co (50.0%)	SPT Co (50.0%)
St. Joseph Terminal RR Co (50.0%)	ATSF Ry (50.0%)
Southern Illinois & Missouri Br Co (60.0%)	SLSW Ry (40.0%)
Terminal Railroad Association of St. Louis (28.7%)	
Texas City Terminal Ry (66.7%)	ATSF Ry (33.3%)
Trailer Train Co (23.0%)	

**250 CONSOLIDATED INFORMATION**  
**FOR REVENUE ADEQUACY DETERMINATION**  
(Dollars in Thousands)

Line No.	Item (a)	Beginning of year (b)	End of year (c)
	Adjusted Net Railway Operating Income For Reporting Entity		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity		635,135
2	Add: Interest Income from Working Capital Allowance -- Cash Portion	N/A	49
3	Income Taxes Associated with Non-Rail Income and Deductions		27,503
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		2,906
5	Adjusted Net Railway Operating Income (Lines 1,2,3 & 4)		665,593
	Adjusted Investment in Railroad Property for Reporting Entity		
6	Combined Investment in Railroad Property Used in Transportation Service	8,157,004	8,467,639
7	Less: Interest During Construction	(40,278)	(40,316)
8	Other Elements of Investment (if debit balance)	-	-
9	Add: Net Rail Assets of Rail-Related Affiliates	31,655	31,523
10	Working Capital Allowance	141,730	156,969
11	Net Investment Base Before Adjustment for Deferred Taxes (lines 6 through 10)	8,290,111	8,615,815
12	Less: Accumulated Deferred Income Tax Credits	(2,374,389)	(2,540,077)
13	Net Investment Base (Line 11 - 12)	5,915,722	6,075,738

In the space provided, please list all railroads and rail-related affiliated companies which are being reported in this consolidated, along with the nature of the business for each company.

Name of AffiliateNature of Business

Union Pacific Railroad Company

Railroad

Missouri Pacific Railroad Company and Consolidated Subs as shown  
on page 4 of the 1992 Form R-1.

Railroad

Southern Illinois &amp; Missouri Bridge Company 1/

Railroad

Texas City Terminal Railroad Company 2/

Railroad

Union Pacific Motor Freight

Motor Carrier

Union Pacific Fruit Express

Protective Service

American Refrigerator Transit

Protective Service

Union Pacific Freight Services

Freight Broker

UP de Mexico 3/

Freight Broker

1/ 60% owned by MPRR

2/ 66% owned by MPRR

3/ UP de Mexico was incorporated during 1992 to handle brokerage services for the railroad in Mexico.



Revised

- Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1). 15,301

= Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "8" in Item (3) below. 751,562

(3) Calculate the railroad-related tax ratio: "B/A" 81.92

(4) Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio. 18.08

(5) Compute the nonrailroad portion of the total provisions for taxes. This equals:

The Nonrailroad-related tax ratio (Item (4) above) times the total current taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity.

26,983

**PART II - DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS)**

(6) This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies. 520

**PART III - DETERMINE TOTAL NONRAILROAD-RELATED TAXES**

(7) This is determined as follows:

Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above). 26,983

+ Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above). 520

Equals total nonrailroad-related taxes. (This amount should be transferred to Schedule 250, Part A, Line 3). 27,503

*Revised*

**SCHEDULE 250 - PART B**

**Determination of Nonrail Taxes**

This table is designed to facilitate the calculation of taxes that are not rail-related. The amount to be reported on Schedule 250, Line 3.

**PART I - DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/  
CONSOLIDATED RAILROADS  
(EXCLUDES ALL RAIL-RELATED AFFILIATES)**

- (1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined/consolidated amounts for all items listed below for all railroads in the reporting entity.
- Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46 adjusted to include all railroads in the reporting entity. 952,129
- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity. 32,678
  - Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend). 1,962
- = Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below. 917,489
- (2) Determine Combined/Consolidated Adjusted Pre-Tax NROI for all railroads in the reporting entity Combined/Consolidated Pre-Tax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1. 635,135
- + Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes both Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes. 309,655
  - + Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2 for all railroads in the reporting entity. 49
  - + Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22 for all railroads in the reporting entity. 1
  - Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42 for all railroads in the reporting entity. 177,977

**250 CONSOLIDATED INFORMATION  
FOR REVENUE ADEQUACY DETERMINATION  
(Dollars in Thousands)**

Line No.	Item (a)	Beginning of year (b)	End of year (c)
	<b>Adjusted Net Railway Operating Income For Reporting Entity</b>		
1	Combined/Consolidated Net Railway Operating Income for Reporting Entity		635,135
2	Add: Interest Income from Working Capital Allowance -- Cash Portion	N/A	49
3	Income Taxes Associated with Non-Rail Income and Deductions		27,503
4	Gain or (loss) from transfer/reclassification to nonrail-status (net of income taxes)		2,906
5	<b>Adjusted Net Railway Operating Income (Lines 1,2,3 &amp; 4)</b>		<b>665,593</b>
	<b>Adjusted Investment in Railroad Property for Reporting Entity</b>		
6	Combined Investment in Railroad Property Used In Transportation Service	8,157,004	8,467,639
7	Less: Interest During Construction	(40,278)	(40,316)
8	Other Elements of Investment (If debit balance)	-	-
9	Add: Net Rail Assets of Rail-Related Affiliates	31,655	31,523
10	Working Capital Allowance	141,730	156,969
11	Net Investment Base Before Adjustment for Deferred Taxes (lines 6 through 10)	8,290,111	8,615,815
12	Less: Accumulated Deferred Income Tax Credits	(2,374,389)	(2,540,077)
13	<b>Net Investment Base (Line 11 - 12)</b>	<b>5,915,722</b>	<b>6,075,738</b>

In the space provided, please list all railroads and rail-related affiliated companies which are being reported in this consolidated, along with the nature of the business for each company.

**Name of Affiliate****Nature of Business**

Union Pacific Railroad Company

Railroad

Missouri Pacific Railroad Company and Consolidated Subs as shown  
on page 4 of the 1992 Form R-1.

Railroad

Southern Illinois &amp; Missouri Bridge Company 1/

Railroad

Texas City Terminal Railroad Company 2/

Railroad

Union Pacific Motor Freight

Motor Carrier

Union Pacific Fruit Express

Protective Service

American Refrigerator Transit

Protective Service

Union Pacific Freight Services

Freight Broker

UP de Mexico 3/

Freight Broker

1/ 60% owned by MPRR

2/ 66% owned by MPRR

3/ UP de Mexico was incorporated during 1992 to handle brokerage services for the railroad in Mexico.

## SCHEDULE 250 - PART B

### Determination of Nonrail Taxes

This table is designed to facilitate the calculation of taxes that are not rail-related. The amount to be reported on Schedule 250, Line 3.

#### PART I - DETERMINE TAXES ON NONRAILROAD INCOME FOR ALL COMBINED/ CONSOLIDATED RAILROADS (EXCLUDES ALL RAIL-RELATED AFFILIATES)

- (1) Determine Combined/Consolidated Adjusted income from continuing operations (before taxes) for all affiliated railroads (all classes). Do not include rail-related affiliates that are not railroads in this part. This represents the total combined/consolidated amounts for all items listed below for all railroads in the reporting entity.
- Income from continuing operations (before taxes) should be the equivalent of the numbers contained in the R-1 Schedule 210, Line 46 adjusted to include all railroads in the reporting entity. 952,129
- Equity in undistributed earnings, which represents the total of Schedule 210, Line 26 for all railroads in the reporting entity. 32,678
  - Dividends in affiliated companies. (If the affiliate is 80% or more controlled by the parent railroad, then deduct 100% of the affiliate's dividend. If the affiliate is less than 80% controlled by the parent railroad, then deduct 80% of the affiliate's dividend). 1,962
- = Adjusted income from continuing operations (before taxes). This represents "A" in item (3) below. 917,489
- (2) Determine Combined/Consolidated Adjusted Pre-Tax NROI for all railroads in the reporting entity Combined/Consolidated Pre-Tax NROI for the entire entity, which equals the amount shown on Schedule 250, Line 1. 635,135
- + Current Provision for taxes, which represents the consolidated amounts of Schedule 210, Line 51 for all railroads in the reporting entity. (This figure includes both Account 556, Income Taxes on Ordinary Income and Account 557, Provision for Deferred Taxes. 309,655
  - + Interest income on working capital allowance, which represents the total consolidated interest income relative to the working capital component of the net investment base and should equal the amount shown in Schedule 250, Line 2 for all railroads in the reporting entity. 49
  - + Release of premiums on funded debt, which represents the consolidated total of release of premium on funded debt as shown on Schedule 210, Line 22 for all railroads in the reporting entity. 1
  - Total fixed charges, which represents the consolidated total of fixed charges as shown on Schedule 210, Line 42 for all railroads in the reporting entity. 177,977

-	Railroad-related income from affiliates (other than railroads) which was included in consolidated NROI (Schedule 250, Line 1).	<u>15,301</u>
=	Combined/Consolidated Pre-Tax Adjusted NROI for all railroads. This represents "8" in Item (3) below.	<u>751,562</u>
(3)	Calculate the railroad-related tax ratio: "B/A"	81.92
(4)	Compute the nonrailroad-related complement: (1 - Railroad-related income ratio) which equals the Nonrailroad-related tax ratio.	18.08
(5)	Compute the nonrailroad portion of the total provisions for taxes. This equals:  The Nonrailroad-related tax ratio (Item (4) above) times the total current taxes accrued on ordinary income (Account 556) which represents the consolidated amounts of Schedule 210, Lines 47, 48, and 49 for all railroads in the reporting entity.	<u>26,983</u>
<b>PART II - DETERMINE NONRAILROAD-RELATED TAXES FOR RAIL-RELATED AFFILIATES (EXCLUDES ALL AFFILIATED RAILROADS)</b>		
(6)	This is calculated by dividing the nonrailroad-related income for combined rail-related affiliates by the total pre-tax net income for all combined rail-related affiliates and multiplying this result by the total taxes (current provision plus deferred). This equals the taxes on nonrailroad income for all affiliated companies.	<u>520</u>
<b>PART III - DETERMINE TOTAL NONRAILROAD-RELATED TAXES</b>		
(7)	This is determined as follows:  Total income taxes on nonrailroad-related income for all railroads in the reporting entity (Item 5 above).  + Total Nonrailroad-related taxes for rail-related affiliates (Item 6 above).  Equals total nonrailroad-related taxes. (This amount should be transferred to Schedule 250, Part A, Line 3).	<u>26,983</u> <u>520</u> <u>27,503</u>

- 1/ Due to Union Pacific Railroad reporting a special charge in 1991, the resulting railroad-related tax ratio is skewed. Due to the effect of the special charge and since the nonrailroad-related taxes will not make Union Pacific Railroad revenue adequate, this calculation is omitted.

# 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 definitions of affiliated companies, see the rules governing Account No. 721 "Investments and advances; affiliated companies," in the Uniform System of Accounts for Railroad Companies.

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

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

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

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

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

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

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

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

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

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

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

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

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
1	721	A1		STOCKS - CARRIERS ACTIVE		
2				Alameda Belt Line	50.0	
3				Alton & Southern Railway	50.0	
4				American Refrigerator Transit Co. (A)	100.0	
5				Ark. & Mfs. Ry. Bridge & Term. Pfd (A)	33.3	
6				Ark. & Mfs. Ry. Bridge & Term. Com. (A)(B)	33.3	
7				Belt Railway of Chicago	8.3	
8				Brownsville & Matamoros Bridge Co. (A)	50.0	
9				Camas Prairie Railroad Co.	50.0	
10				Central California Traction Co.	33.3	1
11				Denver Union Terminal Ry. Co...	16.7	1
12				Houston Belt & Terminal Ry. (A)(B)	50.0	1
13				Kansas City Terminal Ry. (A)(B) 1/	25.0	1
14				Longview Switching Co.	50.0	1
15				Union Pacific Motor Freight (A)	100.0	1
16				Oakland Terminal Railway	50.0	
17				Ogden Union Ry. & Depot Co.	50.0	
18				Portland Terminal RR Co.	40.0	
19				Portland Traction Co.	50.0	
20				St. Joseph Terminal RR Co. 1/	50.0	2
21				Southern Illinois & Missouri Bridge Co. (A)	60.0	2
22				Terminal Railroad Association of St. Louis 1/	28.7	2
23				Texas City Terminal Ry.	66.7	2
24				Trailer Train Co.	23.0	2
25				Union Pacific Fruit Express Corp.	100.0	2
26						2
27				STOCKS - NONCARRIERS - ACTIVE		2
28	721	A3		Automated Monitoring & Control International	67.3	2
29			VI	Missouri Improvement Co. (A)	100.0	2

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES - Continued

(Dollars in Thousands)

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

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

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

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

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

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

Line No.	Investments and Advances				Disposed of: profit (loss) (j)	Adjustments Acct. 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)				
1								1
2	\$471			\$471		(\$471)		2
3	8,000			8,000				3
4	378			378				4
5	550			550				5
6	290			290				6
7	260			260				7
8	250			250				8
9	50			50				9
10	664			664		(664)		10
11	.5			.5				11
12	13			13				12
13	-			-				13
14	1			1				14
15	2,085			2,085		(8,693)		15
16	113			113		(113)		16
17	13			13				17
18	1,879			1,879			52	18
19	1,799			1,799				19
20	-			-				20
21	26			26				21
22								22
23	1,276			1,276				23
24	43,055		1,829	41,226			2,400	24
25	14,622			14,622				25
26								26
27								27
28	3,367			3,367				28
29	5,105			5,105				29



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

Line No.	Account No. (a)	Class No. (b)	Kind of Industry (c)	Name of issuing company and also lien reference, if any (include rate for preferred stocks and bonds) (d)	Extent of Control (e)	Line No.
30			VI	Standard Realty & Development	100.0	30
31				Transportation Data Exchange, Inc.	24.8	31
32			VI	Southwestern States Management Co.	100.0	32
33				Union Pacific Freight Service	100.0	33
34				UP Financial Corp.	100.0	34
35			VI	Donland Development Company	100.0	35
36				UP Venture Leasing	100.0	36
37			X	UP Baseball, Inc.	100.0	37
38				TOTAL CLASS A		38
39	721	D1		UNSECURED NOTES - CARRIERS - ACTIVE		39
40				St. Joseph Terminal RR Co.		40
41				Terminal RR Assn. of St. Louis		41
42				Trailer Train Co.		42
43				TOTAL CLASS D		43
44	721	E1		INVESTMENT ADVANCES - CARRIERS - ACTIVE		44
45				Alameda Belt Line		45
46				Belt Railway of Chicago		46
47				Camas Prairie RR Co.		47
48				Denver Union Terminal Ry. Co.		48
49				Harbor Belt Line RR Co.		49
50				Houston Belt & Terminal Ry.		50
51				Kansas City Terminal Ry. Co.		51
52				Longview Switching Co.		52
53				Missouri Pacific Intermodal Transport, Inc.		53
54				Union Pacific Motor Freight		54
55				Oakland Terminal Railway		55
56				Ogden Union Ry. & Depot Co.		56
57				Port Terminal Ry. Assn.		57
58				Portland Traction		58
59				St. Joseph Terminal RR Co.		59
60				Southern Illinois & Missouri Bridge Co.		60
61				Terminal Railroad Assn. of St. Louis		61
62				Wichita Terminal		62
63	721	E3		INVESTMENT ADVANCES - NONCARRIERS - ACTIVE		63
64			VI	Missouri Improvement Co.		64
65				Union Pacific Communication Corp.		65
66				Texas Missouri Pacific		66
67				Missouri Pacific Corporation		67
68				UP Venture Leasing		68
69			X	UP Baseball Enterprises		69
70				UP de Mexico		70
71				TOTAL CLASS E		71
72				TOTAL ACCOUNT 721		72
73						73
74						74
75						75

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

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

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

Companies under joint control described on page 24.

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

Line No.	Investments and Advances				Disposed of: profit (loss) (j)	Adjustments Acct. 721.5 (k)	Dividends or interest credited to income (l)	Line No.
	Opening Balance (f)	Additions (g)	Deductions (if other than sale, explain) (h)	Closing Balance (i)				
30	12,003			12,003				30
31	450			450				31
32	3,201			3,201				32
33	1			1				33
34	1			1				34
35	250			250				35
36	499			499				36
37	1			1				37
38	\$100,678		\$1,829	\$98,849		(\$9,941)	\$2,452	38
39								39
40	175			175				40
41	3,057		486	2,571			315	41
42	1,810			1,810		(116)	70	42
43	\$5,042		\$486	\$4,556		(\$116)	\$385	43
44								44
45	20			20				45
46	2,864		568	2,296				46
47	250			250			15	47
48	566		28	538				48
49	15			15				49
50	7,641		182	7,459				50
51	10,047		113	9,934		(612)		51
52	37			37				52
53	47			47				53
54	6,863		1,000	5,863				54
55	401			401		(401)		55
56	1,047			1,047				56
57	285	186		471				57
58	136			136				58
59	79			79				59
60	556		112	444				60
61	2,073			2,073			24	61
62	115			115				62
63								63
64	579		579	-				64
65	951		951	-				65
66	1,843		1,843	-				66
67	16,268	12		16,280				67
68	-	14		14				68
69	2,634		170	2,464				69
70	-	121		121				70
71	\$55,317	\$333	\$5,546	\$50,104		(\$1,013)	\$39	71
72	\$161,037	\$333	\$7,861	\$153,509		(\$11,070)	\$2,876	72
73								73
74								74
75								75

**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.
1	<b>CARRIERS: (List specifics for each company)</b>							
1	Alton & Southern Rwy.	2,681					2,681	1
2	American Refrigerator Transit Co.	6,710		426			7,136	2
3	Ark. & Mts. Ry. Bridge Terminal Co.	20					20	3
4	Belt Ry. of Chicago	438					438	4
5	Brownsville & Matamoros Bridge Co.	1,027		1,919			2,946	5
6	Chicago Western Indiana RR	939					939	6
7	Houston Belt & Terminal Rwy.	2,855		2			2,857	7
8	Kansas City Terminal Rwy.	208					208	8
9	Union Pacific Motor Freight	24,192		(120)			24,072	9
10	(incl. UPEA & MPIT)							10
11	Ogden Union Rwy. & Depot Co.	37					37	11
12	Portland Terminal Railroad Company	(1,344)		(52)			(1,396)	12
13	Portland Traction Co.	82		(35)			47	13
14	Southern Illinois & Missouri Bridge Co.	4					4	14
15	Terminal RR Assn. of St. Louis	1,423		1,210			2,633	15
16	Texas City-Terminal Ry.	5,918		1,102			7,020	16
17	Union Pacific Fruit Express Co.	83,137		8,858			91,995	17
18	<b>TOTAL CARRIER</b>	<b>\$128,327</b>		<b>\$13,310</b>			<b>\$141,637</b>	<b>18</b>
	<b>NONCARRIER: (List specifics for each company)</b>							
19	Automated Monitoring & Control Intern'l	(98)		701			603	19
20	Delta Finance	(4,088)		54			(4,034)	20
21	Don Land Development Company	1,101		167			1,268	21
22	Missouri Improvement Co.	36,728		(158)			36,570	22
23	Southwestern States Management Company	637		(11)			626	23
24	Standard Realty & Development	38,355		501			38,856	24
25	Trailer Train Co.	71,831		15,222			87,053	25
26	Union Pacific Communication Corporation	(567)					(567)	26
27	Union Pacific Freight Service	9,545		2,292			11,837	27
28	UP Venture Leasing	395		541			936	28
29	UP Baseball Enterprises	2		42			44	29
30	UP de Mexico	0		17			17	30
31	<b>TOTAL NONCARRIER</b>	<b>\$153,841</b>		<b>\$19,368</b>			<b>\$173,209</b>	<b>31</b>
32								32
33	<b>TOTAL EQUITY</b>	<b>\$282,168</b>		<b>\$32,678</b>			<b>\$314,846</b>	<b>33</b>

## 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 columns (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 \$5,000 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

Footnote to Schedule 330 - Column E

During the year, land purchases in excess of \$100,000 were as follows:

- .2 Million for purchase of 9.7 acres in Mira Loma, California
- .1 Million for acquisition of right of way in Council Bluffs, Iowa.
- 1.7 Million for purchase of land for by-pass in Hastings, Nebraska.
- .3 Million for purchase of land to relocate spur track in Mira Loma, California.
- .6 Million for purchase of land for auto facility in Arlington, Texas.
- 1.3 Million for purchase of land in Laredo, Texas.

**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)	Line No.
1		(2) Land for transportation purposes	\$123,423			1
2		(3) Grading	409,151			2
3		(4) Other, right-of-way expenditures	14,762			3
4		(5) Tunnels and subways	30,915			4
5		(6) Bridges, trestles, and culverts	422,364			5
6		(7) Elevated structures	-			6
7		(8) Ties	1,206,194			7
8		(9) Rail and other track material	2,730,080			8
9		(11) Ballast	701,561			9
10		(13) Fences, snow sheds and signs	18,160			10
11		(16) Station and office buildings	233,474			11
12		(17) Roadway buildings	30,607			12
13		(18) Water stations	2,962			13
14		(19) Fuel stations	36,282			14
15		(20) Shops and enginehouses	150,483			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			19
20		(26) Communication systems	104,709			20
21		(27) Signals and interlockers	490,243			21
22		(29) Power plants	1,245			22
23		(31) Power-transmission systems	11,041			23
24		(35) Miscellaneous structures	5,570			24
25		(37) Roadway machines	176,841			25
26		(39) Public improvements-Construction	180,843			26
27		(44) Shop machinery	81,638			27
28		(45) Power-plant machinery	2,761			28
29		Other (specify and explain)	-			29
30		<b>TOTAL EXPENDITURES FOR ROAD</b>	<b>7,241,466</b>			<b>30</b>
31		(52) Locomotives	2,037,380			31
32		(53) Freight-train cars	2,004,592			32
33		(54) Passenger-train cars	-			33
34		(55) Highway revenue equipment	15,426			34
35		(56) Floating equipment	-			35
36		(57) Work equipment	121,377			36
37		(58) Miscellaneous equipment	23,564			37
38		(59) Computer systems and word processing equipment	210,801			38
39		<b>TOTAL EXPENDITURES FOR EQUIPMENT</b>	<b>4,413,140</b>			<b>39</b>
40		(76) Interest during construction	40,278			40
41		(80) Other elements of investment	-			41
42		(90) Construction in progress	184,726			42
43		<b>GRAND TOTAL</b>	<b>\$11,879,610</b>			<b>43</b>

**330. ROAD PROPERTY AND EQUIPMENT AND IMPROVEMENTS TO LEASED PROPERTY AND EQUIPMENT - continued**  
(Dollars in Thousands)

Line No.	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	\$5,791	(\$650)	\$6,441	\$129,864	1
2	17,878	869	17,009	426,160	2
3	3,693	295	3,398	18,160	3
4	8,209	(22)	8,231	39,146	4
5	34,464	1,870	32,594	454,958	5
6				-	6
7	109,643	16,916	92,727	1,298,921	7
8	188,676	70,695	117,981	2,848,061	8
9	55,435	10,629	44,806	746,367	9
10	2,127	521	1,606	19,766	10
11	13,907	4,279	9,628	243,102	11
12	403	1,083	(680)	29,927	12
13	115	-	115	3,077	13
14	5,831	587	5,244	41,526	14
15	8,837	959	7,878	158,361	15
16				-	16
17				-	17
18				927	18
19	12,855	143	12,712	87,942	19
20	13,814	4,451	9,363	114,072	20
21	56,684	9,137	47,547	537,790	21
22	-	1	(1)	1,244	22
23	845	115	730	11,771	23
24	60	(2)	62	5,632	24
25	12,045	9,867	2,178	179,019	25
26	20,468	1,178	19,290	200,133	26
27	5,100	275	4,825	86,463	27
28	-	3	(3)	2,758	28
29				-	29
30	576,880	133,199	443,681	7,685,147	30
31	193,580	21,762	171,818	2,209,198	31
32	43,797	87,606	(43,809)	1,960,783	32
33				-	33
34	395	183	212	15,638	34
35				-	35
36	5,766	1,957	3,809	125,186	36
37	217	631	(414)	23,150	37
38	22,979	5,556	17,423	228,224	38
39	266,734	117,695	149,039	4,562,179	39
40	-	(38)	38	40,316	40
41				-	41
42	(39,790)	36,234	(76,024)	108,702	42
43	\$803,824	\$287,090	\$516,734	\$12,396,344	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 therefore are included in the rent for equipment and Account Nos. 31-22-00, 31-23-00, 31-25-00, 31-21-00, 35-21-00, 35-23-00, 35-22-00, and 35-25-00. It should include the cost of equipment owned and leased to others when the rents therefrom are included in the rent for equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 32-25-00, 36-21-00, 36-22-00, 36-23-00, and 36-25-00, inclusive. The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite 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 therefore 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	\$420,693	\$433,291	0.87				1
2	(4) Other, right-of-way expenditures	14,818	17,978	1.00				2
3	(5) Tunnels and subways	30,981	40,153	1.14				3
4	(6) Bridges, trestles, and culverts	428,408	452,858	1.50				4
5	(7) Elevated structures	-	-					5
6	(8) Ties	1,253,950	1,333,290	4.20				6
7	(9) Rail and other track material	2,782,477	2,879,124	3.31				7
8	(11) Ballast	725,669	785,438	3.17				8
9	(13) Fences, snow sheds, and signs	19,107	20,402	1.11				9
10	(16) Station and office buildings	234,358	241,607	3.33				10
11	(17) Roadway buildings	30,807	30,072	2.97				11
12	(18) Water stations	3,214	3,220	3.50				12
13	(19) Fuel Stations	37,314	42,340	3.28				13
14	(20) Shops and enginehouse	151,762	159,048	2.33				14
15	(22) Storage warehouses	-	-					15
16	(23) Wharves and docks	-	-					16
17	(24) Coal and ore wharves - - -	927	927	2.62				17
18	(25) TOFC/COFC terminals	77,136	89,211	5.25				18
19	(26) Communication systems	105,501	115,647	3.45				19
20	(27) Signals and interlockers	493,928	535,645	1.91				20
21	(29) Power plants	1,147	1,147	4.20				21
22	(31) Power-transmission systems	11,589	12,301	2.38				22
23	(35) Miscellaneous structures	5,658	5,713	2.44				23
24	(37) Roadway machines	180,931	181,880	6.43				24
25	(39) Public improvements-Construction	182,403	199,077	1.11				25
26	(44) Shop machinery	83,369	87,766	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	\$7,278,747	\$7,650,715					30
	EQUIPMENT							
31	(52) Locomotives	\$2,068,386	\$2,232,312	4.69				31
32	(53) Freight-train cars	2,011,607	1,958,629	4.24				32
33	(54) Passenger-train cars	-	-					33
34	(55) Highway revenue equipment	15,426	15,244					34
35	(56) Floating equipment	-	-					35
36	(57) Work equipment	121,600	123,442	3.52				36
37	(58) Miscellaneous equipment	23,828	23,364	8.03				37
38	(59) Computer systems and word processing equipment	211,421	219,638	10.66				38
39	TOTAL EQUIPMENT	\$4,450,268	\$4,572,629	4.81				39
40	GRAND TOTAL	\$11,729,015	\$12,223,344					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 Rents-Debit-Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)

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.

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

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$107,312	\$3,869		\$875		\$110,306	1
2		(4) Other, right-of-way expenditures	382	157		480		59	2
3		(5) Tunnels and subways	6,940	363		(10)		7,313	3
4		(6) Bridges, trestles, and culverts	84,652	6,572		4,186		86,938	4
5		(7) Elevated structures							5
6		(8) Ties	275,574	52,822		25,595		302,801	6
7		(9) Rail and other track material	1,038,386	90,992		52,743		1,076,635	7
8		(11) Ballast	132,727	22,924		10,372		145,279	8
9		(13) Fences, snow sheds and signs	3,450	221		550		3,121	9
10		(16) Station and office buildings	37,385	7,989		4,982		40,392	10
11		(17) Roadway buildings	5,351	898		921		5,328	11
12		(18) Water stations	1,207	111		288		1,030	12
13		(19) Fuel stations	8,139	1,324		715		8,748	13
14		(20) Shops and enginehouses	38,490	3,615		1,061		41,044	14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves	748	24		-		770	17
18		(25) TOFC/COFC terminals	16,471	4,623		239		20,855	18
19		(26) Communication systems	19,230	3,761		1,956		21,035	19
20		(27) Signals and interlockers	71,995	9,858		10,743		71,110	20
21		(29) Power plants	633	47		2		678	21
22		(31) Power-transmission systems	2,875	291		118		3,048	22
23		(35) Miscellaneous structures	1,136	139		(2)		1,277	23
24		(37) Roadway machines	44,884	11,140		9,867		46,157	24
25		(39) Public improvements—Construction	3,637	5,407		3,672		5,372	25
26		(44) Shop machinery*	20,077	3,036		275		22,838	26
27		(45) Power-plant machinery	986	111		3		1,094	27
28		All other road accounts							28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	\$1,922,566	\$230,294		\$129,631		\$2,023,228	30
EQUIPMENT									
31	*	(52) Locomotives	\$649,762	\$101,145		\$17,422		\$733,485	31
32	*	(53) Freight-train cars	1,020,447	83,957		79,157		1,025,247	32
33	*	(54) Passenger-train cars							33
34	*	(55) Highway revenue equipment	13,211	-		173		13,038	34
35	*	(56) Floating equipment							35
36	*	(57) Work equipment	33,752	4,326		1,773		36,305	36
37	*	(58) Miscellaneous equipment	10,355	1,883		621		11,617	37
38	*	(59) Computer systems and word processing equipment	67,860	22,505		9,234		81,131	38
39	*	Amortization Adjustments							39
40		TOTAL EQUIPMENT	\$1,795,387	\$213,816		\$108,380		\$1,900,823	40
41		GRAND TOTAL	\$3,717,952	\$444,110		\$238,011		\$3,924,051	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)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties		NOT APPLICABLE					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 enginehouse							14
15		(22) Storage warehouses							15
16		(23) Wharves and docks							16
17		(24) Coal and ore wharves							17
18		(26) TOFC/COFC terminals							18
19		(28) 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		<b>TOTAL ROAD</b>							30
		<b>EQUIPMENT</b>							
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		<b>TOTAL EQUIPMENT</b>							40
41		<b>GRAND TOTAL</b>							41

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

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

1. Show in column (b) for each primary account the depreciation base used in computing the depreciation charges for the month of January, and in column (c) show the depreciation base used in computing the depreciation charges for the month of December, in column (d) show the composite rates used in computing the depreciation charges for the month of December, and on lines 30 and 40 of these columns show the composite percentage of all road and equipment accounts, respectively, ascertained by applying the primary account composite rates to the depreciation base used in computing the charges for December and dividing the total so computed by the total depreciation base for the same month. This schedule should include only improvements to leased property charged to Account 732, "Improvements on Leased Property." The composite rates used should be those prescribed or otherwise authorized by the Commission, except that where the use of component rates has been authorized, the composite rates to be shown for the respective primary accounts should be recomputed from the December charges developed by the use of the authorized rates. If any charges in rates were effective during the year, give full particulars in a footnote.
2. All improvements to leased properties may be combined and one composite rate computed for each primary account, or a separate schedule may be included for each such property.
3. If depreciation accruals have been discontinued for any account, the depreciation base should be reported, nevertheless, in support of depreciation reserves. Authority for the discontinuance of accruals should be shown in a footnote indicating the account(s) affected.
4. Disclosures in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 41, Grand Total, should be completed.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<b>ROAD</b>				
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				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel Stations				13
14	(20) Shops and enginehouse				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	<b>TOTAL ROAD</b>				30
	<b>EQUIPMENT</b>				
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	<b>TOTAL EQUIPMENT</b>				40
41	<b>GRAND TOTAL</b>				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 columns (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 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)		
		<b>ROAD</b>							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties		NOT APPLICABLE					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 enginehouse							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		<b>TOTAL ROAD</b>							29
		<b>EQUIPMENT</b>							
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		<b>TOTAL EQUIPMENT</b>							38
39		<b>GRAND TOTAL</b>							39

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

## NOTES AND REMARKS FOR SCHEDULE 342

Footnote to Schedule 332 - Column D (page 34):

Track composite depreciation rates are as follows:

<u>Road Account</u>	<u>UP Composite Rate %</u>	<u>MP Composite Rate %</u>
8	3.46	4.82
9	3.61	2.92
11	2.56	3.85

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

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)		
	<b>ROAD</b>				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures	NOT APPLICABLE			5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel Stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public Improvements—Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	<b>TOTAL ROAD</b>				29
	<b>EQUIPMENT</b>				
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	<b>TOTAL EQUIPMENT</b>				38
39	<b>GRAND TOTAL</b>				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.	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)		
	<b>ROAD</b>							
1	(3) Grading							1
2	(4) Other, right-of-way expenditures							2
3	(5) Tunnels and subways							3
4	(6) Bridges, trestles, and culverts							4
5	(7) Elevated structures							5
6	(8) Ties		NOT APPLICABLE					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 enginehouse							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	<b>TOTAL ROAD</b>							29
	<b>EQUIPMENT</b>							
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	<b>TOTAL EQUIPMENT</b>							38
39	<b>GRAND TOTAL</b>							39

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

**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 and 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 columns (d) and (e). Then show, as deductions, data for transportation property leased to carriers and others.

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of Company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)	Line No.
1	R	Union Pacific Railroad	16,697	12,396,344	3,924,051	1
2						2
3		Add - Leased From Others				3
4		U.S. Government - Sable to Bunell, CO				4
5		used Under Contract	1/	2/	4/	5
6		City of Kansas City, KS - Tracks	1/	3/ 244	4/	6
7		BN Inc., Spokane, WY - Tracks	1/	3/ 46	4/	7
8		Sou. Pac. Transp. Co., CA-Rental of Land	1/	3/ 88	4/	8
9		C.R.I.&P.R.R., Track Rental Colby to				9
10		Caruso, KS and Fairbury to Hallam, NE	1/	3/ 4,800	4/	10
11		General Motors	1/	3/ 11	4/	11
12		Iowa, Hardtner & Pacific RR. Co.	10	168	26	12
13		Chicago & Northwestern Railway Co.		3		13
14		Chicago & Western Indiana RR Co.	1	10,148	732	14
15		Louisville & Nashville RR Co.,-SCL		16		15
16		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/ 2,960		21
22		Lake Charles Harbor & Terminal District		3/ 104		22
23		Port of Beaumont		3/ 419		23
24						24
25						25
26						26
27		Total Leased From Others	12	19,636	758	27
28						28
29		Sub-total All Classes	16,709	12,415,980	3,924,809	29
30						30
31		TOTAL				31

1/, 2/, 3/, 4/ See notes on page 39.

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

(Dollars in Thousands)

1. Disclose the investment in railway property used in transportation service at the close of the year. This investment represents the aggregate of property owned or leased by the respondent and used in the respondent's transportation service. Such property includes (a) the investment reported in Accounts 731, "Road and Equipment Property," and 732, "Improvements on Leased Property," of the respondent, less any 731 or 732 property leased to others for their exclusive use of road, track, or bridges (including equipment or other railway property covered by the contract). Equipment leased to others under separate distinct contracts shall not be deducted from the respondent's 731 or 732 property, and (b) the investment of other companies' 731 and 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 columns (d) and (e). Then show, as deductions, data for transportation property leased to carriers and others.

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

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

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

Line No.	Class (See Ins. 2) (a)	Name of Company (b)	Miles of road used (See Ins. 4) (whole number) (c)	Investments in property (See Ins. 5) (d)	Depreciation and amortization of defense projects (See Ins. 6) (e)	Line No.
1		continued from Page 42				1
2		Sub-total All Classes	16,709	12,415,980	3,924,809	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 & Terminal Co.	1	233		14
15		St. Louis Southwestern Rwy. Co.		184	33	15
16		Houston Belt & Terminal Rwy. Co.	16	24,826	3,829	16
17		Missouri Pacific Truck Lines		199	131	17
18						18
19						19
20		Total - Leased to Others	77	27,525	3,993	20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	16,632	12,388,456	3,920,816	31

3/, 4/ See note on page 39.



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**352B. INVESTMENT IN RAILWAY PROPERTY USED IN TRANSPORTATION SERVICE**

(By Property Accounts)

(Dollars in Thousands)

1. In columns (b) through (e) give, by primary accounts, the amount of investment at the close of the year in property of respondent and each group or class of companies and properties.
2. The amounts for respondent and for each group or class of companies and properties on line 44 herein, should correspond with the amounts for each class of company and properties shown in Schedule 352A. Continuing records shall be maintained by respondent of the primary property accounts separately for each company or property included in the schedule.
3. Report on line 29 amounts representing capitalization of rentals for leased property based on 6 percent per year where property is not classified by accounts by non-carrier owners, or where cost of property leased from other carriers is 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	\$128,590	\$4,066			1
2		(3) Grading	421,102	6,573			2
3		(4) Other, right-of-way expenditures	18,081	228			3
4		(5) Tunnels and subways	39,146	-			4
5		(6) Bridges, trestles, and culverts	447,039	8,996			5
6		(7) Elevated structures	-	-			6
7		(8) Ties	1,288,674	10,817			7
8		(9) Rail and other track material	2,811,229	37,557			8
9		(11) Ballast	733,915	12,676			9
10		(13) Fences, snow sheds and signs	19,473	305			10
11		(16) Station and office buildings	242,931	684			11
12		(17) Roadway buildings	29,875	52			12
13		(18) Water stations	3,068	9			13
14		(19) Fuel stations	41,526	9			14
15		(20) Shops and enginehouses	158,346	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	87,942	1,919			19
20		(26) Communication systems	113,710	370			20
21		(27) Signals and interlockers	531,730	6,348			21
22		(29) Power plants	1,244	-			22
23		(31) Power-transmission systems	11,754	19			23
24		(35) Miscellaneous structures	5,632	51			24
25		(37) Roadway machines	179,015	4			25
26		(39) Public Improvements-Construction	199,433	935			26
27		(44) Shop machinery	86,463	-			27
28		(45) Power-plant machinery	2,758	-			28
29		Leased property capitalized rentals (explain)	-	-		1 / (18,272)	29
30		Other (specify and explain)	-	-			30
31		<b>TOTAL ROAD</b>	<b>7,603,603</b>	<b>91,673</b>		<b>(18,272)</b>	<b>31</b>
32		(52) Locomotives	2,209,198	-			32
33		(53) Freight-train cars	1,960,783	-			33
34		(54) Passenger-train cars	-	-			34
35		(55) Highway revenue equipment	15,638	-			35
36		(56) Floating equipment	-	-			36
37		(57) Work equipment	125,186	-			37
38		(58) Miscellaneous equipment	23,149	1			38
39		(59) Computer systems and word processing equipment	228,224	-			39
40		<b>TOTAL EQUIPMENT</b>	<b>4,562,178</b>	<b>1</b>			<b>40</b>
41		(76) Interest during construction	39,938	632			41
42		(80) Other elements of investment	-	-			42
43		(90) Construction work in progress	108,702	-			43
44		<b>GRAND TOTAL</b>	<b>\$12,314,421</b>	<b>\$92,306</b>		<b>(\$18,272)</b>	<b>44</b>

1/ See note on page 39.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 410

## Cross-checks

Schedule 410

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

Line 136 thru 138 column (f)  
 Line 118 thru 123, and 130 thru 135  
 column (f)

Line 231, column (f)  
 Line 230, column (f)

Lines 207, 208, 211, 212, columns (f)  
 Lines 226, 227, column (f)  
 Lines 311, 312, 315, 316, column (f)

Line 213, column (f)  
 Line 232, column (f)  
 Line 317, column (f)  
 Lines 202, 203, 216, column (f) (equal  
 to or greater than, but variance cannot  
 exceed line 216, column (f))  
 Lines 221, 222, 235, column (f) (equal  
 to or greater than, but variance cannot  
 exceed line 235, column (f))  
 Lines 302 thru 307 and 320, column (f) (equal  
 to or greater than, but variance cannot  
 exceed line 320, column (f))

Line 507, column (f)  
 Line 508, column (f)  
 Line 509, column (f)  
 Line 510, column (f)  
 Line 511, column (f)  
 Line 512, column (f)  
 Line 513, column (f)  
 Line 514, column (f)  
 Line 515, column (f)  
 Line 516, column (f)  
 Line 517, column (f)

Schedule 450

Line 4, column (b)

Schedule 210

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

Schedule 412

= Line 29, column (b)  
 = Line 29, column (c)

Schedule 414

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

Schedule 415

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

And

Schedule 414

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

Schedule 415

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

Lines 24, 39, column (b)

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

Schedule 417

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

Schedule 210

= Line 47, column (b)

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

1992

UPRR

Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	<b>WAY AND STRUCTURES</b>						
	<b>ADMINISTRATION</b>						
1	Track	7,143	(90)	812	1,970	9,835	1
2	Bridge and Building	2,430	295	213	560	3,498	2
3	Signal	2,146	664	239	430	3,479	3
4	Communication	3,298	57	1,919	624	5,898	4
5	Other	4,593	14	2,516	1,497	8,620	5
	<b>TOTAL ADMINISTRATION</b>	19,610	940	5,699	5,081	31,330	
	<b>REPAIR AND MAINTENANCE</b>						
6	Roadway - Running	4,138	575	6,851	56	11,620	6
7	Roadway - Switching	1,073	137	2,350	14	3,574	7
8	Tunnels and Subways - Running	22	0	1,375	0	1,397	8
9	Tunnels and Subways - Switching	6	0	477	0	483	9
10	Bridges and Culverts - Running	3,138	1,809	520	2,147	7,614	10
11	Bridges and Culverts - Switching	813	430	134	552	1,929	11
12	Ties - Running	(1,104)	2,836	11	61	1,804	12
13	Ties - Switching	(282)	937	3	61	719	13
14	Rail and other track material - Running	36,237	12,651	(1,179)	3,789	51,498	14
15	Rail and other track material - Switching	9,234	4,765	964	1,278	16,241	15
16	Ballast - Running	749	2,082	91	0	2,922	16
17	Ballast - Switching	193	494	23	0	710	17
18	Road Property Damaged - Running	732	0	90	0	822	18
19	Road Property Damaged - Switching	189	0	23	0	212	19
20	Road Property Damaged - Other	72	0	9	0	81	20
21	Signals and Interlockers - Running	16,155	4,388	(315)	1,042	21,270	21
22	Signals and Interlockers - Switching	4,172	1,440	642	371	6,625	22
23	Communications Systems	10,414	5,088	709	1,550	17,761	23
24	Power Systems	268	0	0	0	268	24
25	Highway Grade Crossings - Running	4,426	168	1,100	0	5,694	25
26	Highway Grade Crossings - Switching						26
27	Station and Office Buildings	3,598	3,057	7,973	(30)	14,598	27
28	Shop Buildings - Locomotives	2,682	0	0	0	2,682	28
29	Shop Buildings - Freight Cars	147	0	0	0	147	29
30	Shop Buildings - Other Equipment	0	0	0	0	0	30
101	Locomotive Servicing Facilities	2,496	442	2,016	47	5,001	101
102	Miscellaneous Buildings and Structures	1,082	214	160	0	1,456	102
103	Coal Terminals	0	0	0	0	0	103
104	Ore Terminals	0	0	0	0	0	104

410. RAILWAY OPERATING EXPENSES							
UPRR		(Dollars in Thousands)					1992
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
105	Other Marine Terminals	0	0	0	0	0	105
106	TOFC/COFC Terminals	0	0	655	0	655	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	11,203	9,490	(119)	1,251	21,825	109
111	Snow Removal	0	447	189	0	636	111
112	Fringe Benefits - Running	0	0	0	41,888	41,888	112
113	Fringe Benefits - Switching	0	0	0	8,829	8,829	113
114	Fringe Benefits - Other	0	0	0	14,246	14,246	114
115	Casualties and Insurance - Running	0	0	0	17,680	17,680	115
116	Casualties and Insurance - Switching	0	0	0	3,585	3,585	116
117	Casualties and Insurance - Other	0	0	0	8,184	8,184	117
118	Lease Rentals - Debit -Running	0	0	3,024	0	3,024	118
119	Lease Rentals - Debit -Switching	0	0	0	0	0	119
120	Lease Rentals - Debit -Other	0	0	4,432	0	4,432	120
121	Lease Rentals - [Credit] -Running	0	0	0	0	0	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	8,476	0	8,476	124
125	Joint Facility Rent - Debit -Switching	0	0	352	0	352	125
126	Joint Facility Rent - Debit -Other	0	0	270	0	270	126
127	Joint Facility Rent - [Credit] -Running	0	0	(12,309)	0	(12,309)	127
128	Joint Facility Rent - [Credit] -Switching	0	0	(17)	0	(17)	128
129	Joint Facility Rent - [Credit] -Other	0	0	(218)	0	(218)	129
130	Other Rents - Debit - Running	0	0	2	0	2	130
131	Other Rents - Debit - Switching	0	0	0	0	0	131
132	Other Rents - Debit - Other	0	0	2,766	0	2,766	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	169,790	169,790	136
137	Depreciation - Switching	0	0	0	40,632	40,632	137
138	Depreciation - Other	0	0	0	16,836	16,836	138
139	Joint Facility Debit - Running	0	0	50,326	0	50,326	139
140	Joint Facility Debit - Switching	0	0	4,986	0	4,986	140
141	Joint Facility Debit - Other	0	0	11,776	0	11,776	141
142	Joint Facility [Credit] - Running	0	0	(53,205)	0	(53,205)	142
143	Joint Facility [Credit] - Switching	0	0	(32)	0	(32)	143
144	Joint Facility [Credit] - Other	0	0	(8,436)	0	(8,436)	144
145	Dismantling Retired Road Property - Running	0	0	0	0	0	145
146	Dismantling Retired Road Property - Switching	0	0	0	0	0	146

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

UPRR

1992

Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
147	Dismantling Retired Road Property - Other	0	0	0	0	0	147
148	Other -Running	0	0	0	0	0	148
149	Other -Switching	0	0	0	0	0	149
150	Other -Other	0	(180)	0	0	(180)	150
	<b>TOTAL REPAIR AND MAINTENANCE</b>	<b>111,853</b>	<b>51,270</b>	<b>36,945</b>	<b>333,859</b>	<b>533,927</b>	
151	<b>TOTAL WAY AND STRUCTURES</b>	<b>131,463</b>	<b>52,210</b>	<b>42,644</b>	<b>338,940</b>	<b>565,257</b>	151
	<b>EQUIPMENT</b>						
	<b>LOCOMOTIVES</b>						
201	Administration	5,567	(1,008)	2,457	1,030	8,046	201
202	Repair and Maintenance	58,250	114,047	4,615	(217)	176,695	202
203	Machinery Repair	0	0	0	0	0	203
204	Equipment Damaged	1	0	0	0	1	204
205	Fringe Benefits	0	0	0	31,762	31,762	205
206	Other Casualties and Insurance	0	0	0	7,810	7,810	206
207	Lease Rentals - Debit	0	0	15,886	0	15,886	207
208	Lease Rentals - [Credit]	0	0	0	0	0	208
209	Joint Facility Rent - Debit	0	0	151	0	151	209
210	Joint Facility Rent - [Credit]	0	0	(32)	0	(32)	210
211	Other Rents - Debit	0	0	585	0	585	211
212	Other Rents - [Credit]	0	0	(556)	162,750	(556)	212
213	Depreciation	0	0	0	<del>101,145</del>	101,145	213
214	Joint Facility - Debit	0	0	745	0	745	214
215	Joint Facility - [Credit]	0	0	0	0	0	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	8	0	8	218
219	<b>TOTAL LOCOMOTIVES</b>	<b>63,818</b>	<b>113,039</b>	<b>23,859</b>	<b>141,530</b>	<b>342,246</b>	219
	<b>FREIGHT CARS</b>						
220	Administration	2,173	507	593	494	3,767	220
221	Repair and Maintenance	55,745	75,524	53,918	2,118	187,305	221
222	Machinery Repair	0	0	0	0	0	222
223	Equipment Damaged	0	0	0	4,003	4,003	223
224	Fringe Benefits	0	0	0	28,827	28,827	224
225	Other Casualties and Insurance	0	0	0	7,131	7,131	225
226	Lease Rentals - Debit	0	0	33,781	0	33,781	226
227	Lease Rentals - [Credit]	0	0	(5)	0	(5)	227

410. RAILWAY OPERATING EXPENSES							
UPRR		(Dollars in Thousands)					1992
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
228	Joint Facility Rent - Debit	0	0	81	0	81	228
229	Joint Facility Rent - [Credit]	0	0	0	0	0	229
230	Other Rents - Debit	0	0	435,639	0	435,639	230
231	Other Rents - [Credit]	0	0	(91,470)	0	(91,470)	231
232	Depreciation	0	0	0	83,957	83,957	232
233	Joint Facility - Debit	0	0	607	0	607	233
234	Joint Facility - [Credit]	0	0	(92)	0	(92)	234
235	Repairs Billed to Others - [Credit]	0	0	(91,399)	0	(91,399)	235
236	Dismantling Retired Property	0	0	0	0	0	236
237	Other	0	0	0	0	0	237
238	TOTAL FREIGHT CARS	57,918	76,031	341,653	126,530	602,132	238
OTHER EQUIPMENT							
301	Administration	0	0	2,229	0	2,229	301
	Repair and Maintenance						
302	Trucks, Trailers, and Containers - Revenue Service	0	72	6,902	0	6,974	302
303	Floating Equipment - Revenue Service	0	0	0	0	0	303
304	Passenger and Other Revenue Equipment	771	0	0	0	771	304
305	Computers and Data Processing Systems	1,693	5,144	15,375	0	22,212	305
306	Machinery	0	4,812	557	0	5,369	306
307	Work and Other Non-Revenue Equipment	848	1,352	5,899	0	8,099	307
308	Equipment Damaged	0	0	0	395	395	308
309	Fringe Benefits	0	0	0	1,648	1,648	309
310	Other Casualties and Insurance	0	0	0	422	422	310
311	Lease Rentals - Debit	0	0	28,289	0	28,289	311
312	Lease Rentals - [Credit]	0	0	(213)	0	(213)	312
313	Joint Facility Rent - Debit	0	0	9	0	9	313
314	Joint Facility Rent - [Credit]	0	0	0	0	0	314
315	Other Rents - Debit	0	0	36,907	0	36,907	315
316	Other Rents - [Credit]	0	0	(426)	0	(426)	316
317	Depreciation	0	0	0	31,750	31,750	317
318	Joint Facility - Debit	0	0	1,247	0	1,247	318
319	Joint Facility - [Credit]	0	0	(816)	0	(816)	319
320	Repairs Billed to Others - [Credit]	0	0	(11,637)	0	(11,637)	320
321	Dismantling Retired Property	0	0	0	0	0	321
322	Other	0	0	343	0	343	322
323	TOTAL OTHER EQUIPMENT	3,312	11,380	84,665	34,215	133,572	323
324	TOTAL EQUIPMENT	125,048	200,450	450,177	302,275	1,077,950	324

**410. RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

1992

PRR

Line No.	Name of railway operating expense account  (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	TRANSPORTATION:						
	TRAIN OPERATIONS						
401	Administration	19,004	1,055	1,863	2,192	24,114	401
402	Engine Crews	202,656	435	176	27,611	230,878	402
403	Train Crews	255,525	0	16	(106)	255,435	403
404	Dispatching Trains	16,460	18	2	111	16,591	404
405	Operating Signals and Interlockers	80	0	0	0	80	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	20,611	12,777	0	4,737	38,125	408
409	Locomotive Fuel	0	333,517	0	0	333,517	409
410	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	410
411	Servicing Locomotives	15,592	2,653	16	21	18,282	411
412	Freight Lost or Damaged - Solely Related	0	0	0	18,636	18,636	412
413	Clearing Wrecks	1,277	71	4,799	0	6,147	413
414	Fringe Benefits	0	0	0	223,563	223,563	414
415	Other Casualties and Insurance	0	0	0	62,187	62,187	415
416	Joint Facility - Debit	0	0	4,490	0	4,490	416
417	Joint Facility - [Credit]	0	0	(4,185)	0	(4,185)	417
418	Other	6,972	0	(46)	2,619	9,545	418
419	TOTAL TRAIN OPERATIONS	538,177	350,526	7,131	341,571	1,237,405	419
	YARD OPERATIONS						
420	Administration	6,985	692	1,941	583	10,201	420
421	Switch Crews	99,661	659	(2,391)	3,592	101,521	421
422	Controlling Operations	7,732	0	0	0	7,732	422
423	Yard and Terminal Clerical	10,834	857	2,851	414	14,956	423
424	Operating Switches, Signals, Retarders and Humps	0	0	0	0	0	424
425	Locomotive Fuel	0	30,511	0	0	30,511	425
426	Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	426
427	Servicing Locomotives	1	0	0	0	1	427
428	Freight Lost or Damaged - Solely Related	0	0	0	0	0	428
429	Clearing Wrecks	0	0	0	0	0	429
430	Fringe Benefits	0	0	0	52,015	52,015	430
431	Other Casualties and Insurance	0	0	0	13,002	13,002	431
432	Joint Facility - Debit	0	0	32,173	0	32,173	432
433	Joint Facility - [Credit]	0	0	(3,421)	0	(3,421)	433
434	Other	0	0	0	0	0	434
435	TOTAL YARD OPERATIONS	125,213	32,719	31,153	69,606	258,691	435



410. RAILWAY OPERATING EXPENSES							
UPRR		(Dollars in Thousands)					1992
Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	<b>TRAIN AND YARD OPERATIONS COMMON</b>						
501	Cleaning Car Interiors	20,707	1	4,020	0	24,728	501
502	Adjusting and Transferring Loads	180	0	1,389	0	1,569	502
503	Car Loading Devices and Grain Doors	657	188	13,311	0	14,156	503
504	Freight Lost or Damaged - all other	0	0	0	0	0	504
505	Fringe Benefits	0	0	0	8,950	8,950	505
506	<b>TOTAL TRAIN AND YARD OPERATIONS COMMON</b>	<b>21,544</b>	<b>189</b>	<b>18,720</b>	<b>8,950</b>	<b>49,403</b>	<b>506</b>
	<b>SPECIALIZED SERVICE OPERATIONS</b>						
507	Administration	1,845	60	338	874	3,117	507
508	Pickup and Delivery and Marine Line Haul	2,257	3,597	11,213	69	17,136	508
509	Loading and Unloading Local Marine	0	222	49,342	143	49,707	509
510	Protective Services	0	0	1,714	0	1,714	510
511	Freight Lost or Damaged - Solely Related	0	0	0	0	0	511
512	Fringe Benefits	0	0	0	1,704	1,704	512
513	Other Casualties and Insurance	0	0	0	333	333	513
514	Joint Facility - Debit	0	0	1,753	0	1,753	514
515	Joint Facility - [Credit]	0	0	(733)	0	(733)	515
516	Other	0	0	0	0	0	516
517	<b>TOTAL SPECIALIZED SERVICE OPERATIONS</b>	<b>4,102</b>	<b>3,879</b>	<b>63,627</b>	<b>3,123</b>	<b>74,731</b>	<b>517</b>
	<b>ADMINISTRATIVE SUPPORT OPERATIONS</b>						
518	Administration	35,567	2,661	7,159	8,616	54,003	518
519	Employees Performing Clerical and Accounting Functions	34,330	777	1,090	1,496	37,693	519
520	Communication Systems Operation	2,470	(36)	10,581	99	13,114	520
521	Loss and Damage Claims Processing	7,806	407	1,149	1,433	10,795	521
522	Fringe Benefits	0	0	0	33,417	33,417	522
523	Other Casualties and Insurance	0	0	0	8,481	8,481	523
524	Joint Facility - Debit	0	0	114	0	114	524
525	Joint Facility - [Credit]	0	0	(111)	0	(111)	525
526	Other	271	52	326	356	1,005	526
527	<b>TOTAL ADMINISTRATIVE SUPPORT OPERATIONS</b>	<b>80,444</b>	<b>3,861</b>	<b>20,308</b>	<b>53,898</b>	<b>158,511</b>	<b>527</b>
528	<b>TOTAL TRANSPORTATION</b>	<b>769,480</b>	<b>391,174</b>	<b>140,939</b>	<b>477,148</b>	<b>1,778,741</b>	<b>528</b>

**410 RAILWAY OPERATING EXPENSES**  
(Dollars in Thousands)

UPRR

1992

Line No.	Name of railway operating expense account (a)	FREIGHT					Line No.
		Salaries and wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased services (d)	General (e)	Total expense (f) (h)	
	<b>GENERAL AND ADMINISTRATIVE</b>						
601	Officers - General Administration	15,845	1,115	5,428	15,170	37,558	601
602	Accounting, Auditing, and Finance	25,635	591	1,659	1,469	29,354	602
603	Management Services and Data Processing	19,388	152	10,894	1,779	32,213	603
604	Marketing	21,481	768	1,668	5,779	29,696	604
605	Sales	7,846	285	1,352	2,638	12,121	605
606	Industrial Development	630	15	22	70	737	606
607	Personnel and Labor Relations	9,974	530	4,432	10,101	25,037	607
608	Legal and Secretarial	7,249	123	16,368	1,109	24,849	608
609	Public Relations and Advertising	2,639	(548)	2,438	1,302	5,831	609
610	Research and Development	1,953	79	1,606	453	4,091	610
611	Fringe Benefits	0	0	0	66,746	66,746	611
612	Casualties and Insurance	0	0	0	10,129	10,129	612
613	Writedown of Uncollectible Accounts	0	0	0	18,096	18,096	613
614	Property Taxes	0	0	0	43,047	43,047	614
615	Other Taxes Except on Corporate Income or Payrolls	0	0	0	18,851	18,851	615
616	Joint Facility - Debit	0	0	2,230	0	2,230	616
617	Joint Facility - [Credit]	0	0	(15)	0	(15)	617
618	Other	26,596	(1,154)	18,242	36,331	80,015	618
619	<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	139,236	1,956	66,324	233,070	440,586	619
620	<b>TOTAL CARRIER OPERATING EXPENSES</b>	1,165,227	645,790	700,084	1,351,433	3,862,534	620

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

**412. WAY AND STRUCTURES**

(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 29, should balance to the sum of the depreciation expense reported in Schedule 410, column (f), lines 136, 137 and 138.
3. Report in column (c) the lease/rentals for the various property categories of Way and Structures. The total net lease/rental reported in column (c), line 29 should balance the net amount reported in Schedule 410, column (f), lines 118 through 123, plus lines 130 through 135. If an entire road or segment of track is leased and if the actual breakdown of lease/rentals by property categories is not known, apportion the lease/rentals based on the percentage of the categories' depreciation bases to the depreciation bases for all categories of depreciable leased property. Use Schedule 352B of this report for obtaining the depreciation bases of the categories of leased property.
4. Amortization adjustment of each road property type which is included in column (b) shall be repeated in column (d) as a debit or credit to the appropriate line item; the net adjustment on line 29 shall equal the adjustment reported on line 29 of Schedule 335.
5. Report on line 28 all other lease rentals not apportioned to any category listed on lines 1-27.
6. Line 11, Account 16, should not include computer and data processing equipment reported on line 37 of Schedule 415.

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A			1
2		3	Grading	\$3,869			2
3		4	Other right-of-way expenditures	157			3
4		5	Tunnels and subways	363			4
5		6	Bridges, trestles and culverts	6,572			5
6		7	Elevated structures	-			6
7		8	Ties	52,822			7
8		9	Rail and other track material	90,992			8
9		11	Ballast	22,924			9
10		13	Fences, snowsheds and signs	221			10
11		16	Station and office buildings	7,989			11
12		17	Roadway buildings	898			12
13		18	Water stations	111			13
14		19	Fuel stations	1,324			14
15		20	Shops and enginehouses	3,615			15
16		22	Storage warehouses	-			16
17		23	Wharves and docks	-			17
18		24	Coal and ore wharves	24			18
19		25	TOFC/COFC terminals	4,623			19
20		26	Communications systems	3,761			20
21		27	Signals and interlockers	9,858			21
22		29	Power plants	47			22
23		31	Power transmission systems	291			23
24		35	Miscellaneous structures	139			24
25		37	Roadway machines	11,140			25
26		39	Public improvements; construction	5,407			26
27		45	Power plant machines	111			27
28		-	Other lease/rentals	N/A	10,224	N/A	28
29		-	TOTAL	\$227,258	\$10,224		29

## 414. RENTS FOR INTERCHANGED FREIGHT TRAIN CARS AND OTHER FREIGHT-CARRYING EQUIPMENT

(Dollars in Thousands)

1. Report freight expenses only.
2. Report in this supporting schedule rental information by car type and other freight-carrying equipment relating to the interchange of railroad, owned or leased equipment and privately owned equipment (reporting for leased equipment covers equipment that carrier on railroad markings.)
3. The gross amounts receivable and payable for freight-train cars (line 19, columns (b) through (d), and line 19, columns (e) through (g), respectively) should balance with Schedule 410, column (f), lines 231 (credits) and 230 (debits). Trailer and container rentals in this schedule are included in Schedule 410, column (f), lines 315 and 316. However, the trailer and container rentals in this schedule will not balance to lines 315 and 316 of Schedule 410 because those lines include rents for "Other Equipment" which is reported in Schedule 415, column (e). The balancing of Schedule 410, 414 and 415 "Other Equipment" is outlined in note 6 to Schedule 415.
4. Report in columns (b) and (e) rentals for private-line cars (whether under railroad control or not) and shipper-owned cars.
5. Report in columns (c), (d), (f), and (g) rentals for railroad owned cars prescribed by the Commission in Ex Parte No. 334, for which rentals are settled on a combination mileage and time basis (basic per diem). Include railroad owned per diem tank cars on line 17.

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

Line No.	Cross Check	Type of Equipment (a)	GROSS AMOUNTS RECEIVABLE Per diem basis			GROSS AMOUNTS PAYABLE Per diem basis			Line No.
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
CAR TYPES									
1		Box-Plain 40 Foot					3	5	1
2		Box-Plain 50 Foot and Longer		2,104	3,746	6,205	8,235	27,943	2
3		Box-Equipped		6,808	10,333	2	11,216	24,217	3
4		Gondola-Plain		2,173	2,480	1,700	5,813	8,519	4
5		Gondola-Equipped		1,230	2,271	1	1,752	3,361	5
6		Hopper-Covered		5,712	10,569	58,454	6,146	19,345	6
7		Hopper-Open Top-General Service		6,398	3,165	137	6,746	2,904	7
8		Hopper-Open Top-Special Service		69	297	103	663	2,150	8
9		Refrigerator-Mechanical		-	-	133	638	630	9
10		Refrigerator - Non-Mechanical		2,354	3,417	14,220	3,642	7,694	10
11		Fiat TOFC/COFC		358	684	49,554	2,013	6,193	11
12		Fiat Multi-Level		10	12	33,448	2,742	9,715	12
13		Fiat-General Service		232	221	20	211	400	13
14		Fiat-Other		530	1,199	10,555	964	3,494	14
15		Tank-Under 22,000 Gallons		-	3	28,983	-	5	15
16		Tank-Under 22,000 Gallons and Over		6	29	34,525	-	42	16
17		All Other Freight Cars		564	1,371	247	791	2,649	17
18		Auto Racks		-	23,125	-	-	26,511	18
19		TOTAL FREIGHT TRAIN CARS		28,548	62,922	238,287	51,575	145,777	19
20		OTHER FREIGHT-CARRYING EQUIPMENT							20
		Refrigerated Trailers							
21		Other Trailers			426			36,902	21
22		Refrigerated Containers							22
23		Other Containers						5	23
24		TOTAL TRAILERS AND CONTAINERS			426			36,907	24
25		GRAND TOTAL (Lines 19 and 24)		28,548	63,348	238,287	51,575	182,684	25

**NOTES AND REMARKS**

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**GENERAL INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 415**

- 1 Report freight expenses only.
- 2 Report by type of equipment all natural expenses relating to the equipment functions (salaries and wages, materials, tools, suppliers, 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 39, 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 to Schedule 410, lines 207, 208, 211 and 212.
- (b) Freight Cars, line 24 plus line 39 compared to Schedule 410, line 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 Accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00 and 31-23-00, inclusive.

The grand total of each equipment 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.

1992  
415. SUPPORTING SCHEDULE - EQUIPMENT  
(Dollars in Thousands)

Line No.	Cross Check	1992 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									
		Diesel Locomotive - Yard	14,145	1,998	288		1,181	54,950	796	17,546	796
2		Diesel Locomotive - Road	162,550	88,608	10,251		14,734	1,890,963	262,489	648,146	66,997
3		Other Locomotive - Yard									
4		Other Locomotive - Road									
5		TOTAL	176,695	90,606	10,539	0	15,915	1,945,913	263,285	665,692	67,793
6		FREIGHT TRAIN CARS									
		Box - Plain-40 Ft	0	6	0		0	142	0	141	0
7		Box - Plain-50 Ft & Longer	4,059	5,185	265		4,690	112,536	2,120	62,623	1,935
8		Box - Equipped	15,514	10,665	0		210	231,358	14	145,903	5
9		Gondola - Plain	2,397	7,164	209		6,789	211,651	3,080	93,400	2,492
10		Gondola - Equipped	1,985	1,526	31		0	41,802	874	24,031	348
11		Hopper - Covered	26,938	16,623	1,226		20,733	491,850	20,081	226,866	10,719
12		Hopper - Open Top Gen Svc	4,706	10,639	0		3,874	284,346	0	122,185	(7)
13		Hopper - Open Top Spec Svc	1,563	1,499	0		0	42,074	0	25,209	0
14		Refrigerator - Mechanical	1,880	2,660	0		(5,509)	60,547	0	53,001	0
15		Refrig - Non-mechanical	12,530	4,235	33		0	87,522	531	64,625	300
16		Flat - TOFC/COFC	216	546	0		42	11,066	0	5,615	0
17		Flat - Multi-level	5	306	0		0	2,900	0	2,736	0
18		Flat - General Service	502	643	0		1,094	19,697	0	10,328	0
19		Flat - Other	1,416	3,477	0		0	81,329	0	36,689	0
20		All Other Freight Cars	583	117	72		0	4,280	1,094	1,883	820
21		Cabooses	35	450	0		0	9,626	0	396	33
22		Auto Racks	21,579	16,002	201		1,853	234,244	2,011	131,042	1,375
23		Misc. Accessories	0	177	0		0	4,008	0	554	0
24		TOTAL FREIGHT TRAIN CARS	95,906	81,920	2,037	0	33,776	1,930,978	29,805	1,007,227	18,020
25		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT									
		Refrigerated Trailers									
26		Other Trailers (A)	6,974	0	0		7,202	15,639	0	13,038	0
27		Refrigerated Containers									
28		Other Containers									
29		Bogies									
30		Chassis									
31		Other Highway Equip (Frt)		0	0			0	0	0	0
32		TOTAL HIGHWAY EQUIPMENT	6,974	0	0	0	7,202	15,639	0	13,038	0
33		FLOATING EQUIP-REVENUE SERVICE									
		Marine Line-Haul	0	0	0			0	0	0	0
34		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									
		Pass and Other Revenue Equip	771	0	0			0	0	0	0
37		Comp Sys & word proc. equip.	22,212	22,505	0		14,820	228,223	0	81,131	0
38		Machinery - Locomotives	0	0	0			0	0	0	0
39		Machinery - Freight Cars	0	0	0			0	0	0	0
40		Machinery - Other Equipment	5,389	2,972	64			85,823	639	22,268	570
41		Work and Non-revenue Equip	8,099	6,209	0		6,054	148,335	0	47,922	0
42		TOTAL OTHER EQUIPMENT	36,451	31,686	64	0	20,874	482,381	639	151,321	570
43		TOTAL ALL EQUIPMENT (Freight Portion)	316,026	204,212	12,640	0	77,767	4,354,911	293,729	1,837,278	86,383

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

Revised

1992											
415. SUPPORTING SCHEDULE - EQUIPMENT											
(Dollars in Thousands)											
Line No.	Cross Check	1992 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									
		Diesel Locomotive - Yard	14,145	1,998	288		1,181	54,950	796	17,546	796
2		Diesel Locomotive - Road	162,550	88,608	10,251		14,734	1,890,963	262,489	648,146	66,997
3		Other Locomotive - Yard									
4		Other Locomotive - Road									
5	*	TOTAL	176,695	90,606	10,539	0	15,915	1,945,913	263,285	666,692	67,793
6		FREIGHT TRAIN CARS									
		Box - Plain-40 Ft	0	6	0		0	142	0	141	0
7		Box - Plain-50 Ft & Longer	4,059	5,185	265		4,690	112,536	2,120	62,623	1,935
8		Box - Equipped	15,514	10,665	0		210	231,358	14	145,903	5
9		Gondola - Plain	2,397	7,164	209		6,789	211,651	3,080	93,400	2,492
10		Gondola - Equipped	1,985	1,526	31		0	41,802	874	24,031	348
11		Hopper - Covered	26,936	16,623	1,226		20,733	491,850	20,081	226,866	10,719
12		Hopper - Open Top Gen Svc	4,706	10,639	0		3,874	284,346	0	122,185	(7)
13		Hopper - Open Top Spec Svc	1,563	1,499	0		0	42,074	0	25,209	0
14		Refrigerator - Mechanical	1,880	2,660	0		(5,509)	60,547	0	53,001	0
15		Refrig - Non-mechanical	12,530	4,235	33		0	87,522	531	64,625	300
16		Flat - TOFC/COFC	216	546	0		42	11,086	0	5,615	0
17		Flat - Multi-level	5	306	0		0	2,900	0	2,738	0
18		Flat - General Service	502	643	0		1,094	19,697	0	10,328	0
19		Flat - Other	1,416	3,477	0		0	81,329	0	36,689	0
20		All Other Freight Cars	583	117	72		0	4,260	1,094	1,883	820
21		Cabooses	35	450	0		0	9,626	0	396	33
22		Auto Racks	21,579	16,002	201		1,853	234,244	2,011	131,042	1,375
23		Misc. Accessories	0	177	0		0	4,008	0	554	0
24	*	TOTAL FREIGHT TRAIN CARS	95,906	81,920	2,037	0	33,776	1,930,978	29,805	1,007,227	18,020
25		OTHER EQUIPMENT-REVENUE FREIGHT									
		Refrigerated Trailers									
26		Other Trailers (A)	6,974	0	0		7,202	15,639	0	13,038	0
27		Refrigerated Containers									
28		Other Containers									
29		Bogies									
30		Chasis									
31		Other Highway Equip (Frt)		0	0			0	0	0	0
32	*	TOTAL HIGHWAY EQUIPMENT	6,974	0	0	0	7,202	15,639	0	13,038	0
33		FLOATING EQUIP-REVENUE SERVICE									
		Marine Line-Haul	0	0	0			0	0	0	0
34		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									
		Pass and Other Revenue Equip	771	0	0			0	0	0	0
37	*	Comp Sys & word proc equip	22,212	22,505	0		14,820	228,223	0	81,131	0
38	*	Machinery - Locomotives	2,680	1,542	64			43,244	639	11,141	570
39	*	Machinery - Freight Cars	2,533	1,131	0			37,194	0	9,430	0
40	*	Machinery - Other Equipment	156	299	0			5,385	0	1,697	0
41	*	Work and Non-revenue Equip	8,099	6,209	0		6,054	148,335	0	47,922	0
42		TOTAL OTHER EQUIPMENT	36,451	31,686	64	0	20,874	462,381	639	151,321	570
43		TOTAL ALL EQUIPMENT (Freight Portion)	316,026	204,212	12,640	0	77,767	4,354,911	293,729	1,837,278	86,383
(A) Equipment is fully depreciated; see note for Schedule 332 on page 39											



## 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, suppliers, 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 39, 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 to Schedule 410, lines 207, 208, 211 and 212.
- (b) Freight Cars, line 24 plus line 39 compared to Schedule 410, line 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 Accounts Nos. 31-12-00, 31-13-00, 31-21-00, 31-22-00 and 31-23-00, inclusive.

The grand total of each equipment 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.

*Amended page*

1992

415. SUPPORTING SCHEDULE - EQUIPMENT  
(Dollars in Thousands)

Line No.	Cross Check	1992 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)	apitalized Lease (h)	Owned (i)	Capitalized Lease (j)
LOCOMOTIVES											
1		Diesel Locomotive - Yard	14,145	1,998	283		1,181	54,950	798	17,548	798
2		Diesel Locomotive - Road	162,550	88,808	10,251		14,734	1,890,983	262,489	648,148	88,897
3		Other Locomotive - Yard									
4		Other Locomotive - Road									
5	*	TOTAL	176,695	90,806	10,539	0	15,915	1,945,913	263,286	665,692	87,793
FREIGHT TRAIN CARS											
6		Box - Plain-40 Ft	0	8	0		0	142	0	141	0
7		Box - Plain-50 Ft & Longer	4,059	5,185	285		4,890	112,538	2,120	82,623	1,935
8		Box - Equipped	15,514	10,665	0		210	231,358	14	146,903	5
9		Gondola - Plain	2,397	7,184	209		6,789	211,851	3,080	93,400	2,482
10		Gondola - Equipped	1,985	1,528	31		0	41,802	874	24,031	348
11		Hopper - Covered	28,936	18,623	1,226		20,733	491,850	20,081	226,866	10,719
12		Hopper - Open Top Gen Svc	4,706	10,639	0		3,874	284,346	0	122,185	(7)
13		Hopper - Open Top Spec Svc	1,583	1,489	0		0	42,074	0	25,208	0
14		Refrigerator - Mechanical	1,880	2,680	0		(5,509)	60,547	0	53,001	0
15		Refrig - Non-mechanical	12,530	4,235	33		0	87,822	531	64,623	300
16		Flat - TOFC/COFC	218	546	0		42	11,088	0	5,615	0
17		Flat - Multi-level	5	308	0		0	2,900	0	2,738	0
18		Flat - General Service	502	643	0		1,094	18,597	0	10,328	0
19		Flat - Other	1,416	3,477	0		0	81,329	0	38,689	0
20		All Other Freight Cars	583	117	72		0	4,260	1,094	1,883	820
21		Caboose	35	450	0		0	9,826	0	398	33
22		Auto Racks	21,670	16,002	801		1,850	834,844	2,011	101,042	1,876
23		Misc. Accessories	0	177	0		0	4,908	0	554	0
24	*	TOTAL FREIGHT TRAIN CARS	95,908	81,920	2,037	0	33,778	1,930,978	29,805	1,007,227	18,020
OTHER EQUIPMENT-REVENUE FREIGHT											
25		HIGHWAY EQUIPMENT									
26		Refrigerated Trailers									
26		Other Trailers (A)	8,974	0	0		7,202	15,639	0	13,038	0
27		Refrigerated Containers									
28		Other Containers									
29		Bogies									
30		Chassis									
31		Other Highway Equip (Frt)		0	0			0	0	0	0
32	*	TOTAL HIGHWAY EQUIPMENT	8,974	0	0	0	7,202	15,639	0	13,038	0
FLOATING EQUIP-REVENUE SERVICE											
33		Marine Line-Haul	0	0	0			0	0	0	0
34		Local Marine	0	0	0			0	0	0	0
35	*	TOTAL FLOATING EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER EQUIPMENT											
36	*	Pass and Other Revenue Equip	771	0	0			0	0	0	0
37	*	Comp Sys & word proc. equip.	22,212	22,505	0		14,820	228,223	0	81,131	0
38	*	Machinery - Locomotives	2,680	1,542	64			43,244	639	11,141	570
39	*	Machinery - Freight Cars	2,533	1,131	0			37,194	0	9,430	0
40	*	Machinery - Other Equipment	156	289	0			5,285	0	1,897	0
41	*	Work and Non-revenue Equip	8,099	5,209	0		8,054	148,335	0	47,922	0
42		TOTAL OTHER EQUIPMENT	36,451	31,886	64	0	20,874	462,381	639	151,321	570
43		TOTAL ALL EQUIPMENT (Freight Portion)	316,028	204,212	12,640	0	77,781	4,354,911	293,729	1,837,278	86,383
(A) Equipment is fully depreciated: see note for Schedule 332 on page 39											

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

## 415. SUPPORTING SCHEDULE -- EQUIPMENT -- CONTINUED

Line No.	Cross Check	Lease and rentals (net) (f)	Investment base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10				B L A N K			10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40
41							41
42							42
43							43

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 (c) is calculated by multiplying the investment in each element by the effective composite rate for Property Account 44, and then adding or subtracting the adjustment reported in column (e). This calculation should equal the amount shown in column (c), Schedule 335.

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

Line No.	Density category (Class) (a)	Account No. (b)	Owned and Used		Improvements to leased property				Capitalized leases			TOTAL		Line No.
			Inv. Base (c)	Accum. depr. (d)	Depr. rate % (e)	Inv. Base (f)	Accum. depr. (g)	Depr. rate % (h)	Inv. Base (i)	Current year Amort. (j)	Accum. Amort. (k)	Inv. Base (l)	Accum. depr. & Amort. (m)	
1	I	3	195,789	46,862								195,789	46,862	1
2		8	494,560	86,433								494,560	86,433	2
3		9	1,297,066	455,096								1,297,066	455,096	3
4		11	312,446	48,952								312,446	48,952	4
5	SUB-TOTAL		2,299,861	637,343								2,299,861	637,343	5
6	II	3	135,538	31,761								135,538	31,761	6
7		8	455,159	107,142						171	1,293	456,867	108,435	7
8		9	897,915	308,446						392	2,486	901,832	310,932	8
9		11	250,097	48,894						46	363	250,562	49,257	9
10	SUB-TOTAL		1,738,709	496,243						609	4,142	1,744,799	500,385	10
11	III	3	11,183	N/A	N/A		N/A	N/A		N/A	N/A	11,183		11
12		8	52,356	N/A	N/A		N/A	N/A		N/A	N/A	52,356		12
13		9	93,878	N/A	N/A		N/A	N/A		N/A	N/A	93,878		13
14		11	28,760	N/A	N/A		N/A	N/A		N/A	N/A	28,760		14
15	SUB-TOTAL		186,177	N/A	N/A		N/A	N/A		N/A	N/A	186,177		15
16	IV	3	78,493	23,138								78,493	23,138	16
17		8	276,817	68,823						35	228	277,165	69,051	17
18		9	520,000	224,706						112	671	521,121	225,377	18
19		11	143,315	26,079						2	12	143,337	26,091	19
20	SUB-TOTAL		1,018,625	342,746						149	911	1,020,116	343,657	20
21	V	3	5,157	1,667								5,157	1,667	21
22		8	17,973	4,219								17,973	4,219	22
23		9	34,164	16,186								34,164	16,186	23
24		11	11,262	2,726								11,262	2,726	24
25	SUB-TOTAL		68,556	24,798								68,556	24,798	25
26	GRAND TOTAL		5,311,928	1,501,130						758	5,053	5,319,509	1,506,183	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)	Motor Vehicle Load and Distribution (g)	Protective Services Refrigerator Car (h)	Other Special Services (i)	Total Columns (b-i) (j)	Line No
1	*	Administration	945					1,655	517		3,117	1
2	*	Pick up and delivery, marine line haul	17,136						N/A		17,136	2
3	*	Loading and unloading and local marine						49,707	N/A		49,707	3
4	*	Protective services, total debit and credits							1,714		1,714	4
5	*	Freight lost or damaged-solely related										5
6	*	Fringe benefits	516					905	283		1,704	6
7	*	Casualty and insurance	101					177	55		333	7
8	*	Joint facility - Debit						1,753			1,753	8
9	*	Joint facility - Credit						(733)			(733)	9
10	*	Other										10
11	*	TOTAL	18,698					53,464	2,569		74,731	11

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 to two or more services, they shall be apportioned on the most equitable basis available to the respondent and only to the services they support. The total expenses in column (i) should balance with the respective line items in Schedule 410, Railway Operating Expenses.
4. Report in column (b), line 2, the expenses incurred in highway movements of trailers and containers performed at the expense of the reporting railroad within a terminal area for the purpose of pick-up, delivery, or highway interchange service. Report in column (b), line 3, the expenses incurred in operating facilities for handling trailers and/or containers, including storage expenses. See Schedule 755, Note R.
5. The operation of floating equipment in line-haul service (between distinct terminals) should be reported in column (c) on line 2. Floating operations conducted within a general terminal or harbor area should be reported in column (c), line 3.
6. Report in column (g), line 3, the expenses incurred by the railroad in loading and unloading automobiles, trucks, etc., to and from bi-level and 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)	Motor Vehicle Load and Distribution (g)	Protective Services Refrigerator Car (h)	Other Special Services (i)	Total Columns (b-i) (j)	Line No.
1	*	Administration	945					1,655	517		3,117	1
2	*	Pick up and delivery, marine line haul	17,136						N/A		17,136	2
3	*	Loading and unloading and local marine	37,696					12,011	N/A		49,707	3
4	*	Protective services, total debit and credits							1,714		1,714	4
5	*	Freight lost or damaged - solely related										5
6	*	Fringe benefits	516					905	283		1,704	6
7	*	Casualty and insurance	101					177	55		333	7
8	*	Joint facility - Debit						1,753			1,753	8
9	*	Joint facility - Credit						(733)			(733)	9
10	*	Other										10
11	*	TOTAL	56,394					15,768	2,569		74,731	11



*Transload Page*

**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 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 (f) 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 (b), relate to refrigerator cars only.
8. Report in column (f) 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/Check No.	Items (a)	TOFC/COFC Terminal (b)	Floating Equipment (c)	Coal Marine Terminal (d)	Marine Terminal (e)	Other Marine Terminal (f)	Motor Vehicle Load and Distribution (g)	Protective Services Refrigerator Car (h)	Other Special Services (i)	Total Columns (b-i)	Line No.
1 *	Administration	945					1,855	517		3,117	1
2 *	Pick up and delivery, marine line haul	17,136						N/A		17,136	2
3 *	Loading and unloading and local marine	37,696					12,011	N/A		49,707	3
4 *	Protective services, total debit and credits							1,714		1,714	4
5 *	Freight lost or damaged - solely related										5
6 *	Fringe benefits	516					805	283		1,704	6
7 *	Casualty and insurance	101					177	55		333	7
8 *	Joint facility - Debit						1,753			1,753	8
9 *	Joint facility - Credit						(733)			(733)	9
10 *	Other										10
11 *	TOTAL	56,394					15,768	2,589		74,731	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	\$454,958	\$279	\$28	\$202
(8) Ties	1,298,921	2,056	206	1,521
(9) Rail and other track material	2,848,061	5,038	504	3,157
(11) Ballast	746,367	487	48	375
(16) Station and office buildings	243,102	1,295	65	1,121
(44) Shop machinery	86,463	639	64	570
(52) Locomotives	2,209,198	263,285	10,539	67,793
(53) Freight-train cars	1,960,783	29,805	2,037	18,020
(59) Computer systems and word processing equipment	228,224	-	-	-
TOTAL	\$10,076,077	\$302,884	\$13,491	\$92,759

**NOTES AND REMARKS**

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**450. ANALYSIS OF TAXES**  
(Dollars in Thousands)

**A. Railway Taxes**

Line No.	Cross Check	Kind of tax (a)	Amount (b)	Line No.
1		Other than U.S. Government Taxes	61,270	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	148,543	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	148,543	4
5		Railroad Retirement	287,485	5
6		Hospital Insurance	21,886	6
7		Supplemental Annuities	22,646	7
8		Unemployment Insurance	22,145	8
9		All Other United States Taxes	1,600	9
10		Total - U.S. Government Taxes	504,305	10
11		Total - Railway Taxes	565,575	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.	2,527,975	11,353		2,539,328	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.	30,323	2,339		32,662	4
5	Other (Specify)					5
6	Various Reserves	(122,791)	24,865		(97,926)	6
7	Capitalization Differences	138,866	32,552		171,418	7
8	Special Charge	(95,713)	611		(95,102)	8
9	Restructuring Charge	(237,480)	45,704		(191,776)	9
10	Miscellaneous	12,059	58,824		70,883	10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*	-	-		-	18
19	<b>TOTALS</b>	<b>2,253,239</b>	<b>176,248</b>		<b>2,429,487</b>	<b>19</b>

**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 Debenture (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 Debenture (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		58,977	19
20		- Non-Operating Reserve Adjustment		731	20
21		- Vouchers Cancelled		377	21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30

**MEMORANDA RELATING TO SELECTED INCOME AND RETAINED EARNINGS ACCOUNTS**

**501. GUARANTIES AND SURETYSHIPS**  
(Dollars in Thousands)

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

This inquiry does not cover the case of ordinary commercial paper maturing on demand or not later than 2 years after the date of issue. Items of less than \$50,000 may be shown as one total.

Line No.	Names of all parties principally and primary liable (a)	Description (b)	Amount of contingent liability (c)	Sole or joint contingent liability (d)	Line No.
1	Term. RR Assn. of	St. Louis			1
2	B&O-ICG-SBD-CRC	Sinking Fund & Int. on RFT & Mtge	7,787	Joint	2
3	MKT-SLSW-MP-SOU	Bonds Ser. G due 7-1-2019			3
4	CCC&SL-N&W	(FD 14553)			4
5					5
6	N.O. Un. Pass. Term.				6
7	SBD-SP-ICG-AGS	Revenue Bonds due 1-1-98	1,314	Joint	7
8	L&A-N.O. Term.	(FD 15920)			8
9					9
10					10
11	Union Pacific	Helm-Pacific Leasing for	3,642	Sole	11
12	Railroad Company	acquisition via long-term			12
13		lease of 230 coal cars.			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

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 the 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 obligations (a)	Name 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 arrangements is not reduced to writing.

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

NONE



**NOTES AND REMARKS**

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**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	Line No.
1	751	Loans and Notes Payable	Sch. 200, L. 30	-	1
2	764	Equipment Obligations and Other Long-Term Debt due Within One Year	Sch. 200, L. 39	94,271	2
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	416,764	3
4	766	Equipment Obligations	Sch. 200, L. 42	680,654	4
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	158,019	5
6	768	Debt in Default	Sch. 200, L. 44	-	6
7	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(23,349)	7
8		Total Debt	Sum L. 1-7	1,326,359	8
9		Debt Directly Related to Road Property	Note 1	195,823	9
10		Debt Directly Related to Equipment	Note 1	930,036	10
11		Total Debt Directly Related to Road & Equipment	Sum L. 9 and 10	1,125,859	11
12		Percent Directly Related to Road	L. 9 divided by L. 11 (2 decimals)	17.39%	12
13		Percent Directly Related to Equipment	L. 10 divided by L. 11 (2 decimals)	82.61%	13
14		Debt Not Directly Related to Road or Equipment	L. 8 minus L. 11	200,500	14
15		Road Property Debt	(L. 12 x L. 14) plus L. 9	230,690	15
16		Equipment Debt	(L. 13 x L. 14) plus L. 10	1,095,669	16

**II. Interest Accrued During the Year:**

Line No.	Account No.	Title	Source	Balance at Close of Year	Line No.
17	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	177,977	17
18	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	11,143	18
19	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	1	19
20		Total Interest	Sum of Lines (17+18)-19	189,119	20
21		Interest Affiliated Company Debt	Note 2	73,044	21
22		Net Interest Expense	L. 20 minus L. 21	116,075	22
23		Interest Directly Related to Road Property Debt	Note 3	9,665	23
24		Interest Directly Related to Equipment Debt	Note 3	92,594	24
25		Interest Not Directly Related to Road or Equipment Property Debt	L. 22 - (L. 23 + L. 24)	13,816	25
26		Interest Road Property Debt	L. 23 + (L. 25 x L. 12)	12,068	26
27		Interest Equipment Debt	L. 24 + (L. 25 x L. 13)	104,007	27

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)	\$85,911 (R)	\$229,525 (R)	1
2	Wasatch Insurance Ltd.		Common	Insurance	3,080 (P)		2
3	Union Pacific Resources		Common	Track Construction		23 (R)	3
4	Union Pacific Realty		Common	Rental Land & Bldg.		- (R)	4
5	UP Fruit Express Company		Direct	Repair & Service Equip.	2,195 (P)		5
6	UP Fruit Express Company		Direct	Equipment Rental	12,244 (P)		6
7	UP Motor Freight Company		Direct	Repair & Service Equip.	42,469 (P)		7
8	UP Motor Freight Company		Direct	Equipment Rental	1,084 (P)		8
9	UP Freight Services Company		Direct	Freight Brokerage	37,583 (R)		9
10	Alton & Southern Railway Co.		Direct	Material & Service	23,747 (R)		10
11	American Refrigeration Transit Co.		Direct	Material & Service	298 (P)		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
	<b>Balance 12-31-91</b>	<b>\$143,614</b>		<b>Land Sale</b>		<b>96,000</b>	
	Remittances	1,425,000		Payment of Debt		(99,555)	
	Recalls	(746,000)		Payments for Parent Company		28,873	
	Taxes	(151,660)		Interest		(109,794)	
	Insurance	4,397		Intercompany Interest		(16,829)	
	Dividends	(270,000)		Deposits with Trustees		5,304	
	New Financing	83,000		UP Technology Charges		(25,964)	
	Equipment Purchase	(103,623)		Other		(18,386)	
	A/R Sale - Interest	(14,852)		Balance 12-31-92		\$229,525	

## 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) and 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:

<u>Running tracks.</u>	Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.
<u>Way switching tracks.</u>	Station, team, industry and other switching tracks for which no separate service is maintained.
<u>Yard switching tracks.</u>	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 quarriers, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

Class (2) includes each line, full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rest in a corporation controlled by or controlling the respondent, but in the case of any such inclusion, the facts of the relation to the respondent of the corporation holding the securities should be fully set forth in a footnote. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization, it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class (3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in this connection.

Class (4) is the same as Class (3), except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others, but over which the respondent has the right to operate some or all of its trains. In the road of this class, the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them, but does not have exclusive possession of them.

Road held by the respondent as joint or common owner or a joint lessee or under any joint arrangement should be shown in its appropriate class, and the entry of length should be of the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

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

## 700. MILEAGE OPERATED AT CLOSE OF YEAR

Line No.	Class (a)	Proportion owned or leased by Respondent (b).	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	Total (i)	Line No.
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks cross-overs, and turnouts (f)				
1	1	100%	16,655	1,777	82	2,720	2,255	3,315	26,804	1
2										2
3										3
4										4
5	1J	12.5%						3	3	5
6	1J	23.0%	1	.1				4	6	6
7	1J	25.0%				13	4	56	73	7
8	1J	33.3%	2				9	34	45	8
9	1J	37.5%	2	2				3	7	9
10	1J	50.0%	79	66		29	98	160	432	10
11	1J	66.6%					5		5	11
12		Total 1J	84	69		42	116	260	571	12
13										13
14										14
15		Total 1 and 1J	16,739	1,846	82	2,762	2,371	3,575	27,375	15
16										16
17										17
18										18
19										19
20	3A		10	8				19	37	20
21	3B		354	5		39	158	115	671	21
22										22
23		Total 3	364	13		39	158	134	708	23
24										24
25										25
26	4B		70			5	3	1	79	26
27										27
28										28
29										29
30	5		1,847	671	2	250	296	503	3,569	30
31	5J							6	6	31
32		Total 5	1,847	671	2	250	296	509	3,575	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	19,020	2,530	84	3,056	2,828	4,219	31,737	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 proportion 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	974				62	1,036	125		1
2		California	857				213	1,070	1		2
3		Colorado	659				16	675			3
4		Idaho	1,519				186	1,705			4
5		Illinois	729			10	162	901			5
6		Iowa	2					2			6
7		Kansas	1,832	137			132	2,101	645		7
8		Louisiana	785				51	836			8
9		Missouri	798			6	158	962	338		9
10		Montana	125					125	52		10
11		Nebraska	1,168	110			6	1,284			11
12		Nevada	692					692			12
13		Oklahoma	636			380	4	1,020	25		13
14		Oregon	691				137	828			14
15		Tennessee	10			38	7	17	2		15
16		Texas	3,099				519	3,656	259		16
17		Utah	875				9	884	8		17
18		Washington	333				227	560	105		18
19		Wyoming	666					666			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	16,450	247		434	1,889	19,020	1,560		31
32		(single track)									32



**NOTES AND REMARKS**

1. Includes 98 locomotives purchased and 2 power cars rebuilt in previous years, but financially completed this year.
2. Excludes 50 diesel locomotives, 4 passenger cars purchased and 40 locomotives, 394 insulated boxcars, 50 jumbo covered hoppers, 30 small cube hoppers, 538 covered hoppers, 98 box flush cars, 65 double door boxcars, 331 boxcars, and 9 gondolas 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 (f). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (h). Units rented from others for a period less than one year should not be included in column (i).
4. For reporting purposes, a "locomotive unit" is a self-propelled vehicle generating or converting energy into motion, and designed solely for moving other equipment. An "A" unit is the least number of wheel bases with superstructure designed for use singly or as a lead locomotive unit in combination with other locomotive units. A "B" unit is similar to an "A" unit, but not equipped for use singly or as a lead locomotive unit. A "B" unit may be equipped with hostler controls for independent operation at terminals.
5. A "self-propelled car" is a rail motor car propelled by electric motors receiving power from a third rail or overhead or internal combustion engines located on the car itself. Trailers equipped for use only in trains of cars that are self-propelled are to be included as self-propelled equipment.
6. A "diesel" unit includes all units propelled by diesel internal combustion engines irrespective of final drive or whether power may at times be supplied from an external conductor. Units other than diesel-electric, e.g., diesel-hydraulic, should be identified in a footnote giving the number and a brief description. An "electric" unit includes all units which receive electric power from an overhead contact wire or a third rail, and 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 self-propelled, 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 generators for tractive purposes). Exclude capacity data for steam locomotives. For passenger-train cars report the number of passenger seats available for revenue service, counting one passenger to each berth in sleeping cars

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

9. Cross-checks

## Schedule 710

## Schedule 710

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

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

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

## 710 INVENTORY OF EQUIPMENT

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

Line No	Cross Check	Type of 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 or 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 lns 7) (k)		Leased to others (l)
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units rebuild 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	4						4		4	13,800		2
3		Diesel-passenger	2,787	71	3	39	32	151	2,444	337	2,781	8,431,450	20	3
4		Diesel-multiple purpose	212				32	2	215	27	242	381,100		4
5	*	Diesel-switching	3,003	71	3	39	64	153	2,683	364	3,027	8,826,350	20	5
6	*	TOTAL (lines 1 to 4)												6
7	*	Electric-locomotives							2		2	-		7
8	*	Other self-powered units	2											8
9	*	TOTAL (lines 5, 6 and 7)	3,005	71	3	39	64	153	2,685	364	3,029	8,826,350	20	9
	*	Auxiliary units	27						27		27	-		
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	3,032	71	3	39	64	153	2,692	364	3,058	N/A	20	10

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR DURING WHICH UNITS WERE ACQUIRED																
Line No.	Gross Check	Type of design of units (a)	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)	During Calendar Year					TOTAL (l)	Line No		
				1990 (g)	1991 (h)	1992 (i)	1993 (j)	1994 (k)								
11	*	Diesel	81	399	849	895	532	129	68	74			3,027	11		
12	*	Electric												12		
13	*	Other self-powered units	2										2	13		
14	*	TOTAL (lines 11 to 13)	83	399	849	895	532	129	68	74			3,029	14		
15	*	Auxiliary units			4	20			3				27	15		
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	83	399	853	915	532	129	71	74			3,056	16		

710 INVENTORY OF EQUIPMENT

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

Line No.	Cross Check	Type of 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 or including reclassification (g)	Units at Close of Year				Line No
				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)		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)
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											24
25		(All class B, CSB, M, PSA, IA)											25
26		TOTAL (lines 17 to 22)											26
27		Self-Propelled											27
28		Electric passenger cars											28
29		(EP, ET)											29
30		Electric combined cars (EC)											30
31		Internal combustion rail motorcars (ED, EG)											31
32		Other self-propelled cars (Specify types)											32
33		TOTAL (lines 24 to 27)											33
34		TOTAL (lines 23 to 28)											34
35		COMPANY SERVICE CARS											35
36		Business car (PV)	16										36
37		Board outfit cars (MWX)	671										37
38		Derrick and snow removal cars (MWU, MWV, MWX, MWY, MWZ)	51										38
39		Dump and ballast cars (MWB, MWD)	1,669										39
40		Other maintenance and service equipment cars	2,841										40
41		TOTAL (lines 30 to 34)	5,048										41

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

Line No	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B1__, B2__)	25					1	36
37		Plain box cars - 50' longer (B3_0-7, B4_0-7, B5__, B6__, B7__, B8__)	4,928				55	281	37
38		Equipped box cars (All Code A, Except A_5_)	9,582				433	530	38
39		Plain gondola cars (All Codes, G & J_1,J_2,J_3,J_4)	8,791					30	39
40		Equipped gondola cars (All Code E)	3,540				9	30	40
41		Covered hopper cars (C__1, C__2, C__3, C__4)	21,880				601	236	41
42		Open top hopper cars—general service (All Code H)	10,209					4	42
43		Open top hopper cars—special service (J__Q, and All Code K)	1,245					34	43
44		Refrigerator cars — mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	1,406			323		341	44
45		Refrigerator cars — non-mechanical (R_0_, R_1_, R_2_)	3,744				314		45
46		Flat cars — TOFC/COFC (All Code P, Q and S, Except Q8__)	343						46
47		Flat cars — multi-level (All Code V)	57						47
48		Flat cars — general service (F10_, F20_, F30_)	1,029						48
49		Flat cars — other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_)(F_8_, F40_)	3,137						49
50		Tank cars — under 22,000 gallons (T__0, T__1, T__2, T__3, T__4, T__5)	150						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__)	70						52
53		TOTAL (lines 36 to 52)	68,141			323	1,412	1,487	53
54		Caboose (All Code M-930)	N/A	236					54
55		TOTAL (lines 53 and 54)	68,141	236		323	1,412	1,487	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.	Changes during the year (concluded)	Units at Close of Year						Line No.
	Units retired from service 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 cols. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
				Time-mileage cars (k)	All other (l)			
36	3	14	9	23		1,265		36
37	1,148	1,562	2,554	4,116		323,560		37
38	1,207	9,057	281	9,338		743,082		38
39	157	6,341	323	6,664		638,931		39
40	170	3,398	11	3,409		316,020	93	40
41	1,175	20,061	1,461	21,522		2,131,486	1,163	41
42	271	9,326	616	9,942		981,132	240	42
43	125	1,154		1,154		106,811		43
44	372		1,698	1,698		110,511	2,074	44
45	1,012	2,967	79	3,046		220,912	50	45
46	19	308	16	324		25,080		46
47		57		57		2,210		47
48	138	891		891		71,454		48
49	207	2,858	72	2,930		256,310		49
50		150		150		12,558		50
51			25	25		1,402		51
52	15	52	3	55		5,198		52
53	6,019	58,196	7,148	65,344		5,947,922	3,620	53
54	32	204		N/A	204	N/A		54
55	6,051	58,400	7,148	65,344	204	5,947,922	3,620	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			All other units including reclassification and second hand units purchased or leased from others (g)	
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)		
56		FLOATING EQUIPMENT 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
59		HIGHWAY REVENUE EQUIPMENT Chassis Z1__, Z87__, Z88__, Z89__							59
60		Dry van U2__, Z__, Z8__, 1-8	1,027						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__, U8__							66
67		Other trailer and container (Special equipped dry van U9__, Z8__, Z9__)							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 and 69)	1,027						70

## NOTES AND REMARKS

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

## 710. INVENTORY OF EQUIPMENT - Continued

Line No.	Cross Check	UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS							Line No.	
		Changes during the year (concluded)	Units at Close of Year							
			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 cols. (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		299	728		728		11,460		60	
61									61	
62									62	
63									63	
64									64	
65									65	
66									66	
67									67	
68									68	
69									69	
70		299	728		728		11,460		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 aluminium-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					3
4	3800 HP SD - 60M	75	14,850	108,939	P	4
5	Freight Train Cars	44	9,875	65,544	P	5
6	Steel Covered Hopper Cars					6
7	Work Equipment	2	191	61	P	7
8	Bedroom Sleeper					8
9		1	58	5	P	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	122	N/A	174,549	N/A	25

## REBUILT UNITS

26	Work Equipment					26
27	Power Cars	2	123	803	S	27
28	Dining Car	1	-	895	S	28
29	Dome Chair Car	2	158	1,452	S	29
30	Business Car	1	246	418	S	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38	1/ 2/ TOTAL	6	N/A	3,568	N/A	38
39	1/ 2/ GRAND TOTAL	128	N/A	178,117	N/A	39

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

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

## Track category (1)

- 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 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 1 million gross ton miles per track mile per year (include passing tracks, turnouts and crossovers).
- E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate.)
- F - Track over which any passenger service is provided (other than potential abandonments) Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.

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

2. This schedule should include all class 1, 2, 3, or 4 track from Schedule 700 that is maintained by the respondent (class 5 is assumed to be maintained by others).
3. If, for two consecutive years, a line segment classified in one track category maintains a traffic density which would place it in another, it shall be reclassified into that category as of the beginning of the second year.
4. Traffic density related to passenger service shall not be included in the determination of the track category of a line segment.

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	9,868	36.95	56.62		1
2	B	5,216	12.28	48.75	N/A	2
3	C	3,587	3.33	28.39		3
4	D	3,033	0.94	18.73		4
5	E	6,084	XXXXXXX	XXXXXXX		5
6	TOTAL	27,788		35.92		6
7	F	N/A	XXXXXXX	XXXXXXX		7
8	Potential abandonments	146				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 lines, tie trains, loading, inspection, and the cost of handling ties in general supply storage and seasoning yards, and in the case of treating ties, also the cost of handling at treating plants and the cost of treatment. The cost of unloading, hauling over carrier's own lines, and placing the ties in tracks and of train service other than that necessary in connection with loading or treatment should not be included in this schedule.

Line No.	Track category (a)	Number of crossties laid in replacement										Switch and bridge ties (board feed) (j)	Crossties switch and bridge ties		Line No.
		New ties				Second-hand ties							Total (i)	Percent of spot maintenance (k)	
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)							
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)								
1	A	852,032		93,078				9,839	954,949	2,130,240			1		
2	B	351,857				16,390		16,342	384,589	920,850	N/A		2		
3	C	115,637				5,387		5,371	126,395	302,634			3		
4	D	150,884				7,028		7,008	164,920	394,881			4		
5	E	231,429		11,742		49,479		22,683	315,333	4,375,350			5		
6	TOTAL	1,701,839		104,820		78,284		61,243	1,946,186	8,123,955			6		
7	F												7		
8	Potential abandonment												8		
9	Average cost per crossties \$39.77 and switch/tie (MBM) \$640.00.												9		

N/A - Information is not available.

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

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

In column (a) classify the ties as follows:

U - Wooden ties untreated when applied.

T - Wooden ties treated before application.

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

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

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

Line No.	Class of ties (a)	CROSSTIES			SWITCH AND BRIDGE TIES			Remarks (h)	Line No
		Total number of ties applied (b)	Average cost per tie (c)	Total cost of crossties laid in new tracks during year (d)	Number of feet (board measure) laid in tracks (e)	Average cost per M feet (board measure) (f)	Total cost of switch and bridge ties laid in new tracks during year (g)		
1									1
2									2
3									3
4									4
5					BLANK				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, crossovers, etc., in which ties were laid								21
22	Number of miles of new yard, station, team, industry, and other switching tracks in which ties were laid								22

## 723. RAILS LAID IN REPLACEMENT

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

Line No.	Track category (a)	Miles of rail laid in replacement (rail miles)						Total		Percent of spot maintenance (h)	Line No.	
		New rail		Relay rail		Bolted rail (c)	Welded rail (d)	Bolted rail (e)	Welded rail (f)			Bolted rail (g)
		Welded rail (b)	Bolted rail (c)	Welded rail (d)	Bolted rail (e)							
1	A	343.06	1.16	23.69				366.75	1.16		1	
2	B	9.93	0.53	53.95	4.19			63.88	4.72	N/A	2	
3	C	3.26	0.18	17.73	1.38			20.99	1.56		3	
4	D	4.26	0.23	23.14	1.80			27.40	2.03		4	
5	E	5.06	5.03	128.27	12.44			133.33	17.47		5	
6	TOTAL	365.57	7.13	246.78	19.81			612.35	26.94		6	
7	F										7	
8	Potential abandonment										8	
9	Average cost of new and relay rail laid in replacement per gross ton \$684. New \$122 relay.										9	

N/A - Information is not available.

## 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 of train service in connection with the distribution of the rail should not be included in this schedule.

Line No.	Class of rail (a)	RAIL APPLIED IN RUNNING TRACKS, PASSING TRACKS, CROSS-OVERS, ETC.				RAIL APPLIED IN YARD, STATION, TEAM, INDUSTRY AND OTHER SWITCHING TRACKS				Line No.	
		Weight of rail		Total cost of rail applied in running tracks, passing tracks, cross-overs, etc., during year (d)	Average cost per ton (2,000 lbs.) (e)	Weight of rail		Total cost of rail applied in yard station, team, industry, and other switching tracks during year (h)	Average cost per ton (2,000 lbs.) (i)		
		Pounds per yard of rail (b)	Number of tons (2,000 lbs.) (c)			Pounds per yard of rail (f)	Number of tons (2,000 lbs.) (g)				
1				BLANK						1	
2										2	
3										3	
4										4	
5										5	
6										6	
7										7	
8									8		
9									9		
10									10		
11									11		
12									12		
13									13		
14									14		
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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 new running tracks, passing tracks, cross-over, etc., in which rails were laid.										34
35	Number of miles of new yard, station, team, industry, and other switching tracks in which rails were laid.										35
36	Track-miles of welded rail installed on system this year _____; total to date _____.										36

## 725. WEIGHT OF RAIL

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

Line No.	Weight of rails per yard (a)	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
	Pounds				
1					1
2	140	6			2
3	136	2,552			3
4	133	7,959			4
5	132	556			5
6	131	1,035			6
7	130	13			7
8	127	10			8
9	119	1,325			9
10	115	2,211			10
11	113	1			11
12	112	1,557			12
13	110	298			13
14	100	206			14
15	90	928			15
16	85	46			16
17	80	72			17
18	75	259			18
19	72	3			19
20	70	33			20
21	66	2			21
22	65	5			22
23	60	5			23
24	Under				24
25	60	2			25
26					26
27	TOTAL	19,084			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 (a)	Ties				Rail		Ballast	Track surfacing		Line No.	
		Number of ties replaced		Percent replaced		Miles of rail replaced (rail-miles) (f)	Percent replaced (g)		Cubic yards of ballast placed (h)	Miles surfaced		Percent surfaced
		Crossties (b)	Switch and bridge ties (board feet) (c)	Crossties (d)	Switch and bridge ties (board feet) (e)							
1	A	954,949	2,130,240	3.7		367.91	3.4	1,954,230.0	2,090.3	21.2	1	
2	B	384,589	920,850	2.8		68.60	1.3	1,378,842.5	1,474.9	28.3	2	
3	C	126,395	302,634	1.3		22.55	0.6	99,127.5	105.9	3.0	3	
4	D	164,920	394,881	2.1		29.43	1.0	132,666.7	141.8	4.7	4	
5	E	315,333	4,375,350	2.0		150.80	2.5	161,735.0	172.8	2.8	5	
6	TOTAL	1,946,186	8,123,955	2.6		639.29	2.3	3,726,601.7	3,985.7	14.3	6	
7	F										7	
8	Potential abandonments										8	

750. CONSUMPTION OF DIESEL FUEL  
(Dollars in Thousands)

## LOCOMOTIVES

Line No.	Kind of locomotive service (a)	Diesel		Line No.
		Diesel oil (gallons) (b)		
1	Freight	511,840,901		1
2	Passenger			2
3	Yard switching	56,457,216		3
4	TOTAL	568,298,117		4
5	COST OF FUEL \$(000)	\$364,028		5
6	Work Train	1,114,602		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 a 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 units-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-units.

(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 lien 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 car 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 other 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 1.c.1. shipment of freight handled in mixed baggage express cars. Total Ton-Miles Revenue Freight should correspond to the Ton-Miles reported on Form CBS.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 755 — Concluded

(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.

(N) Yard switching hours are hours expended in switching service performed by yard crews in yard 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 respondent 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 trailers/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), cars moving empty in trains en route to shop, and cars stored awaiting disposition.

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

## 755. RAILROAD OPERATING STATISTICS

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
1		1. Miles of Road Operated (A)	19,020		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	17,204,291	XXXXXX	2
3		2-02 Way Trains	6,839,754	XXXXXX	3
4		2-03 Through Trains	48,849,856	85,934	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	72,893,901	85,934	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL ALL TRAINS (lines 5,6)	72,893,901	85,934	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	48,746,725	XXXXXX	8
9		3-02 Way Trains	15,033,829	XXXXXX	9
10		3-03 Through Trains	154,828,141	118,425	10
11		3-04 TOTAL (lines 8-10)	218,608,695	118,425	11
12		3-11 Train Switching (F)	13,431,926	XXXXXX	12
13		3-21 Yard Switching (G)	18,739,724	-	13
14		3-31 TOTAL ALL SERVICES (line 11, 12, 13)	250,780,345	118,425	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	15	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	110,670	XXXXXX	16
17		4-012 Box-Equipped	148,900	XXXXXX	17
18		4-013 Gondola-Plain	59,443	XXXXXX	18
19		4-014 Gondola-Equipped	45,141	XXXXXX	19
20		4-015 Hopper-Covered	243,842	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	139,670	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	11,043	XXXXXX	22
23		4-018 Refrigerator-Mechanical	62,826	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	59,791	XXXXXX	24
25		4-020 Flat-TOFC/COFC	317,018	XXXXXX	25
26		4-021 Flat-Multi-Level	32,599	XXXXXX	26
27		4-022 Flat-General Service	3,904	XXXXXX	27
28		4-023 Flat-All Other	40,295	XXXXXX	28
29		4-024 All Other Car Types-Total	1,027	XXXXXX	29
30		4-025 TOTAL (Lines 15-29)	1,276,184	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS -- Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-11 RR Owned and Leased Cars - Empty	XXXXXX	XXXXXX	
31		4-110 Box-Plain 40-Foot	19	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	65,392	XXXXXX	32
33		4-112 Box-Equipped	115,022	XXXXXX	33
34		4-113 Gondola-Plain	59,309	XXXXXX	34
35		4-114 Gondola-Equipped	43,845	XXXXXX	35
36		4-115 Hopper-Covered	242,655	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	128,210	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	12,158	XXXXXX	38
39		4-118 Refrigerator-Mechanical	37,363	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	30,605	XXXXXX	40
41		4-120 Flat-TOFC/COFC	11,284	XXXXXX	41
42		4-121 Flat-Multi-Level	17,723	XXXXXX	42
43		4-122 Flat-General Service	4,332	XXXXXX	43
44		4-123 Flat-All Other	39,050	XXXXXX	44
45		4-124 All Other Car Types	1,536	XXXXXX	45
46		4-125 TOTAL (Lines 31-45)	808,503	XXXXXX	46
		4-13 Private Line Cars - Loaded (H)	XXXXXX	XXXXXX	
47		4-130 Box-Plain 40-Foot	-	XXXXXX	47
48		4-131 Box-Plain 50-Foot and Longer	27,141	XXXXXX	48
49		4-132 Box-Equipped	54	XXXXXX	49
50		4-133 Gondola-Plain	258,851	XXXXXX	50
51		4-134 Gondola-Equipped	340	XXXXXX	51
52		4-135 Hopper-Covered	290,658	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	18,895	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	79,565	XXXXXX	54
55		4-138 Refrigerator-Mechanical	505	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	7,356	XXXXXX	56
57		4-140 Flat-TOFC/COFC	319,161	XXXXXX	57
58		4-141 Flat-Multi-Level	225,306	XXXXXX	58
59		4-142 Flat-General Service	41	XXXXXX	59
60		4-143 Flat-All Other	27,562	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	100,578	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	106,640	XXXXXX	62
63		4-146 All Other Car Types	2,443	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	1,465,096	XXXXXX	64

## 755. RAILROAD OPERATING STATISTICS -- Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		4-15 Private Line Cars - Empty (H)	XXXXXX	XXXXXX	
65		4-150 Box-Plain 40-Foot	-	XXXXXX	65
66		4-151 Box-Plain 50-Foot and Longer	10,341	XXXXXX	66
67		4-152 Box-Equipped	66	XXXXXX	67
68		4-153 Gondola-Plain	254,908	XXXXXX	68
69		4-154 Gondola-Equipped	247	XXXXXX	69
70		4-155 Hopper-Covered	303,057	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	19,044	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	79,660	XXXXXX	72
73		4-158 Refrigerator-Mechanical	519	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	7,270	XXXXXX	74
75		4-160 Flat-TOFC/COFC	21,432	XXXXXX	75
76		4-161 Flat-Multi-Level	128,816	XXXXXX	76
77		4-162 Flat-General Service	35	XXXXXX	77
78		4-163 Flat-All Other	23,056	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	103,051	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	108,614	XXXXXX	80
81		4-166 All Other Car Types	834	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	1,060,950	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	43,662	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	730,018	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	1,734,005	XXXXXX	85
86		4-192 Way Trains	192,846	XXXXXX	86
87		4-193 Through Trains	3,457,562	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	5,384,413	XXXXXX	88
89		4-20 Caboose Miles	470	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.
		<b>6. Gross Ton-Miles (thousands) (K)</b>	XXXXXX		
98		6-01 Road Locomotives	41,554,182	XXXXXX	98
		6-02 Freight Trains, Cars, Cnts., and Caboose	XXXXXX	24007	
99		6-020 Unit Trains	141,057,853	XXXXXX	99
100		6-021 Way Trains	13,702,644	XXXXXX	100
101		6-022 Through Trains	240,025,930	XXXXXX	101
102		6-03 Passenger-Trains, Cars, and Cnts.	10,278	62463	102
103		6-04 Non-Revenue	4,613,480	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	440,964,367	86,470	104
		<b>7. Tons of Freight (thousands)</b>	XXXXXX	XXXXXX	
105		7-01 Revenue	291,426	XXXXXX	105
106		7-02 Non-Revenue	7,605	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	299,031	XXXXXX	107
		<b>8. Ton-Miles of Freight (thousands) (L)</b>	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	209,108,912	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	209,108,912	XXXXXX	110
111		8-04 Non-Revenue-Road Service	2,913,887	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,913,887	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	212,022,799	XXXXXX	114
		<b>9. Train Hours (M)</b>	XXXXXX	XXXXXX	
115		9-01 Road Service	3,021,336	XXXXXX	115
116		9-02 Train Switching	1,123,219	XXXXXX	116
117		<b>10. TOTAL YARD-SWITCHING HOURS (N)</b>	4,144,555	XXXXXX	117
		<b>11. Train-Miles Work Trains (O)</b>	XXXXXX	XXXXXX	
118		11-01 Locomotives	959,274	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		<b>12. Number of Loaded Freight Cars (P)</b>	XXXXXX	XXXXXX	
120		12-01 Unit Trains	1,695,006	XXXXXX	120
121		12-02 Way Trains	2,123,755	XXXXXX	121
122		12-03 Through Trains	4,497,321	XXXXXX	122
123		<b>13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)</b>	1,936,165	XXXXXX	123
124		<b>14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)</b>	1,829,266	XXXXXX	124
125		<b>15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)</b>	19,828	XXXXXX	125
		<b>16. Revenue Tons-Marine Terminal (S)</b>	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
		<b>17. Number of Foreign Per Diem Cars on Line (T)</b>	XXXXXX	XXXXXX	
130		17-01 Serviceable	31,557	XXXXXX	130
131		17-02 Unserviceable	499	XXXXXX	131
132		17-03 Surplus	0	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	32,056	XXXXXX	133

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## VERIFICATION

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

## OATH

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

State of Pennsylvania

County of Lehigh

C. E. Billingsley  
(Insert here name of the affiant.)

makes oath and says that he is

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, 1992 to and including December 31, 1992

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 23<sup>rd</sup> day of March, 1993.

My commission expires

10/10/94

Use an  
L.S.  
impression seal

Valerie A. Maden  
(Signature of officer authorized to administer oaths)  
Notarial Seal  
Berthoud, Northampton County  
My Commission Expires Oct 10 1994

## 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.)

makes oath and says that he is

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, 1992, to and including December 31, 1992

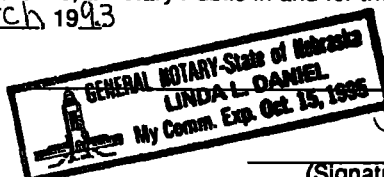
R. K. Davidson  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 19th day of March, 1993

My commission expires

10-15-95

Use an  
L.S.  
impression seal



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

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EXPLANATORY REMARKS	



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