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**UNION PACIFIC  
RAILROAD**

**Annual Report  
to the  
Surface Transportation Board**

**R-1**

**for the year ended  
December 31, 1995**

RECEIVED  
SURFACE TRANSPORTATION  
BOARD

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OFFICE OF ECONOMICS  
DIRECTOR'S OFFICE

1995

# 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 questions, (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 pipeline, 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 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 that 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**

**SURFACE TRANSPORTATION BOARD**

**For The**

**Year Ended December 31, 1995**

**SECRET**

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

**(Name)** M. B. Smith **(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 rate not applicable.
2. Show below the pages excluded and indicate the schedule number and title in the space provided below.
3. If no schedules were omitted indicate "NONE".

Page	Schedule No.	Title
		NONE

**B. IDENTITY OF RESPONDENT**

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

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

1. Exact name of common carrier making this report \*Union Pacific Railroad Company Combined With Missouri Pacific Railroad Company (dba Union Pacific Railroad).
2. Date of incorporation - UP - July 1, 1897; MP - August 30, 1977.
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: See Note 1 on page 9.

**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) \_\_\_\_\_  
 \_\_\_\_\_ X \_\_\_\_\_ 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), Chicago and Northwestern Railway Company and Western Railroad Properties, Inc., which are 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	Address of Security Holder	Number of Votes to Which Security Holder Was Entitled	NUMBER OF VOTES, CLASSIFIED WITH RESPECT TO SECURITIES ON WHICH BASED			Line No.
				Stock			
				Common	Preferred		
	(a)	(b)	(c)	(d)	(e)	(f)	
1	UP:						1
2	Union Pacific						2
3	Corporation		25,550,888	25,550,888			3
4	Chicago and North Western						4
5	Transportation Company		3,202,900	3,202,900			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 - 28,753,788 as of December 31, 1995.						23
24	MP - 1,000 as of December 31, 1995.						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 21, 1995<br>MP - April 21, 1995 |
| 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)  
 Midwestern Railroad Properties, Incorporated 4/  
 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.

- 4/ See Note 1 on page 9.

**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	\$13,574	\$5,225	1
2		702	Temporary Cash Investments	3,224	125	2
3		703	Special Deposits	-	-	3
4		704	Accounts Receivable (A) - Loan and Notes	-	173	4
5		705	- Interline and Other Balances	20,541	5,631	5
6		706	- Customers	126,767	184,221	6
7		707	- Other	73,963	48,516	7
8		709,708	- Accrued Accounts Receivables	23,407	32,128	8
9		708.5	- Receivables from Affiliated Companies	899,821	321,393	9
10		709.5	- Less: Allowance for Uncollectible Accounts	-	-	10
11		710,711,714	Working Funds Prepayments Deferred Income Tax Debits	133,154	142,784	11
12		712	Materials and Supplies	224,128	198,227	12
13		713	Other Current Assets	12,032	1,073	13
14			<b>TOTAL CURRENT ASSETS</b>	<b>\$1,530,611</b>	<b>\$839,496</b>	<b>14</b>
<b>OTHER ASSETS</b>						
15		715, 716, 717	Special Funds	\$31,053	\$29,048	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedules 310 and 310A)	1,664,869	572,914	16
17		722, 723	Other Investments and Advances	114,904	45,627	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) \$14,764	146,548	60,469	19
20		739, 741	Other Assets	51,604	62,659	20
21		743	Other Deferred Debits	88,129	56,126	21
22		744	Accumulated Deferred Income Tax Debits	-	-	22
23			<b>TOTAL OTHER ASSETS</b>	<b>\$2,097,107</b>	<b>\$826,843</b>	<b>23</b>
<b>ROAD AND EQUIPMENT</b>						
24		731, 732	Road (Schedule 330) L-30 cols. h & b	\$12,924,663	\$8,602,751	24
25		731, 732	Equipment (Schedule 330) L-39 Cols. h & b	5,000,577	4,686,320	25
26		731, 732	Unallocated Items	196,097	170,003	26
27		733, 735	Accumulated Depreciation and Amortization (Schedules 335, 342, 351)	(4,599,718)	(4,317,648)	27
28			Net Road and Equipment	\$13,521,619	\$9,141,426	28
29			<b>TOTAL ASSETS</b>	<b>\$17,149,337</b>	<b>\$10,907,765</b>	<b>29</b>

(A) See Note 5 on page 11.

**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 LIABILITIES</b>						
30		751	Loans and Notes Payable	-	-	30
31		752	Accounts Payable; Interline and Other Balances	38,916	6,834	31
32		753	Audited Accounts and Wages	181,459	137,262	32
33		754	Other Accounts Payable	33,380	24,874	33
34		755, 756	Interest and Dividends Payable	21,062	31,275	34
35		757	Payables to Affiliated Companies	-	-	35
36		759	Accrued Accounts Payable	906,898	677,230	36
37		760, 761, 761.5, 762	Taxes Accrued	164,314	123,872	37
38		763	Other Current Liabilities	2,028	2,681	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	50,066	66,542	39
40			<b>TOTAL CURRENT LIABILITIES</b>	<b>\$1,398,123</b>	<b>\$1,070,670</b>	<b>40</b>
<b>NON-CURRENT LIABILITIES</b>						
41		765, 767	Funded Debt Unmatured	\$370,994	\$362,370	41
42		766	Equipment Obligations	693,119	701,464	42
43		766.5	Capitalized Lease Obligations	229,711	174,627	43
44		768	Debt in Default	-	-	44
45		769	Accounts Payable; Affiliated Companies	3,540,970	193,981	45
46		770.1, 770.2	Unamortized Debt Premium	(24,202)	(25,043)	46
47		781	Interest in Default	-	-	47
48		783	Deferred Revenues-Transfers from Government Authorities	-	-	48
49		786	Accumulated Deferred Income Tax Credits	3,993,154	2,706,204	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	962,976	727,778	50
51			<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$9,766,722</b>	<b>\$4,841,381</b>	<b>51</b>
<b>SHAREHOLDERS' EQUITY</b>						
52		791, 792	Total Capital Stock:(Schedule 230) (L-10 Col. g, L-17 Col. e)	\$339,507	\$224,288	52
53			Common Stock	339,507	224,288	53
54			Preferred Stock	-	-	54
55			Discount on Capital Stock	-	-	55
56		794, 795	Additional Capital (Schedule 230) (L-17 Col. h)	642,679	315,702	56
57		797	Retained Earnings: Appropriated	1,583	1,583	57
58		798	Unappropriated (Schedule 220) (L-17 Col. b)	5,000,723	4,454,141	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	\$5,984,492	\$4,995,714	61
62			<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>	<b>\$17,149,337</b>	<b>\$10,907,765</b>	<b>62</b>

## 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 3 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. April 24, 1986.  
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 4, page 11.
- (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 5 on page 11.
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 9 ON PAGE 12.

(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:

	Gains	Losses
Current	\$	\$
Noncurrent		

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

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

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

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

## NOTES TO FINANCIAL STATEMENTS

## 1. Acquisitions

**Southern Pacific:** In August 1995, Union Pacific Corporation (the "Corporation") and Southern Pacific Rail Corporation ("Southern Pacific") entered into a definitive merger agreement (the "Agreement") providing for the acquisition of Southern Pacific by the Corporation. Under the terms of the Agreement, the Corporation subsidiary completed a first-step cash tender offer in September 1995, pursuant to which approximately 39 million or 25 percent of the outstanding common shares of Southern Pacific were acquired at a price of \$25 per share. The cash tender offer was funded by \$976 million in borrowings under the Corporation's existing credit facilities and is accounted for by the equity method. The common shares purchased in the first-step cash tender offer were deposited in an independent voting trust in accordance with a voting trust agreement with Southwest Bank of St. Louis pending a decision of the Surface Transportation Board ("STB") of the Department of Transportation -- the successor to the Interstate Commerce Commission -- on the Southern Pacific acquisition. The Corporation filed an application for control of Southern Pacific with the STB in November 1995. The STB has adopted an expedited schedule pursuant to which it anticipates rendering a final decision within 255 days of the filing of the original application.

Following approval of the Southern Pacific acquisition by the STB, the Corporation will complete the acquisition by exchanging the remaining Southern Pacific common shares, at the holder's election and subject to proration, for \$25 or 0.4065 shares of the Corporation's common stock. As a result, 60 percent of the Southern Pacific shares outstanding immediately prior to the merger will be converted into shares of the Corporation's common stock, with the remaining 40 percent of the outstanding shares, including the shares acquired in the first-step cash tender offer, being acquired for cash.

**CNW:** In March 1995, the Corporation executed a definitive merger agreement to acquire the remaining 71.6 percent of CNW's outstanding common stock not previously owned by the Corporation for approximately \$1.2 billion. Prior to the acquisition, CNW was the nation's eighth largest railroad. For the year ended December 31, 1994, CNW had operating revenues of \$1.13 billion, net income of \$84 million and assets of \$2.22 billion. The Corporation funded the CNW tender offer through the issuance of additional debt. The acquisition of CNW has been accounted for as a purchase and CNW's financial results were consolidated into the UP effective May 1, 1995.

Subsequent to the acquisition of CNW by the Corporation, UP issued additional shares of its common stock to acquire the net assets of CNW Railroad and subsidiaries which resulted in the merger of the two carriers. This acquisition also transferred to UP the debt owed by CNW to the Corporation for the Corporation's debt incurred to refinance existing CNW debt. As a result, this amount owed increased UP's long-term liabilities due to the Corporation.

UP Leasing, formerly a UP Corporation subsidiary which financed the Southern Powder River Basin connector line for Western Railroad Properties, Inc., in exchange for monthly rental payments, was purchased by UP during the year. The purchase included the issuance of common stock by UP for the Corporation's investment in UP Leasing. As a result of this transaction, the Company's paid in capital was increased by approximately \$176 million to reflect the acquisition.

2. UPRR periodically hedges fuel purchases. Unrealized gains and losses from forwards and future fuel contracts are deferred and recognized as the fuel is consumed.
3. Employee Benefit Plans (Note to Schedule 200)

**Retirement Plans**

UPRR participates in the Corporation's defined benefit pension plans covering substantially all nonagreement employees. Pension plan benefits are based on years of service and compensation during the last years of employment. UPRR 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. In addition, UPRR's employees are covered by the Railroad Retirement System. Contributions to the system are expensed as incurred. Pension expense allocated to UPRR under the Corporation's plans amounted to \$45.2 million in 1995 and \$45.4 million in 1994.

UPRR provides postretirement health care and life insurance benefits to substantially all salaried and certain hourly employees through participation in the Corporation's postretirement benefit plans. The Corporation adopted the provisions of SFAS No. 106 in January 1993. Railroad agreement employees' health care benefits are covered by a separate multiemployer plan and therefore are not subject to the provisions of this Statement. The Corporation does not currently prefund health care and life insurance benefit costs. UPRR's cash payments for these benefits were \$10.8 million in 1995 and \$10.9 million in 1994, and its 1995 and 1994 postretirement benefit expenses were \$12.9 million and \$11.7 million, respectively. At December 31, 1995 and 1994, UPRR's total allocated OPEB liabilities were \$293.1 million and \$270.3 million, respectively.

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

## NOTES TO FINANCIAL STATEMENTS

## Pensions

Pension cost for the entire Corporation is as follows:

(Millions of Dollars)	1995	1994
Service cost - benefits earned during the period	\$28	\$30
Interest on projected benefit obligation	80	73
Return on assets:		
Actual (gain) loss	(181)	8
Deferred gain (loss)	111	(76)
Net amortization costs	8	12
Charge to operations	\$46	\$47

The projected benefit obligation was determined using a discount rate of 7.25 percent in 1995 and 8.0 percent in 1994. The estimated rate of salary increase approximated 5.25 percent in 1995 and 6.0 percent in 1994. The expected long-term rate of return on plan assets was 8.0 percent in both years. The change in assumptions will not significantly affect 1996 pension cost. As of year-end 1995 and 1994, approximately 32 percent of the funded plans' assets were held in fixed-income and short-term securities, with the remainder in equity securities.

The funded status of the Corporation's plans is as follows:

(Millions of Dollars)	Assets Exceed Accumulated Benefits		Accumulated Benefits Exceed Assets(a)	
	1995	1994	1995	1994
Plan assets at fair value	\$1,024	\$871	\$-	\$-
Actuarial present value of benefit obligations:				
Vested benefits	841	728	34	30
Non-vested benefits	54	39	2	2
Accumulated benefit obligation	895	765	36	32
Additional benefits based on estimated future salaries	193	200	22	28
Projected benefit obligation	1,088	965	58	60
Plan assets under projected benefit obligation	64	94	58	60
Unamortized net transition asset (obligation)	8	9	(18)	(24)
Unrecognized prior service cost	(54)	(37)	(27)	(29)
Unrecognized net gain (loss)	163	109	(25)	(29)
Minimum liability	-	-	48	54
Pension liability	\$ 181	\$175	\$36	\$32

(a) Represents the Corporation's non-qualified unfunded supplemental plans.

## Other Postretirement Benefits:

Components of the postretirement health care and life insurance benefit expense for the entire Corporation are as follows:

(Millions of Dollars)	1995	1994
Service cost - benefits earned during the period	\$ 8	\$ 8
Interest costs on accumulated benefit obligation	20	18
Net amortization costs	(12)	(12)
Charge to operations	\$ 16	\$ 14

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

## NOTES TO FINANCIAL STATEMENTS

The liability for the Corporation's postretirement benefit plans is as follows:

(Millions of Dollars)	1995	1994
Accumulated postretirement benefit obligation:		
Retirees	\$192	\$170
Fully eligible active employees	30	19
Other active employees	91	77
Total accumulated postretirement benefit obligation	313	266
Unrecognized prior service gain	50	62
Unrecognized net gain	27	39
Postretirement benefits liability	<u>\$390</u>	<u>\$367</u>

The accumulated postretirement benefit obligation was determined using a discount rate of 7.25 percent in 1995 and 8.0 percent in 1994. The health care cost trend rate is assumed to decrease gradually from 11.9 percent for 1996 to 5.0 percent for 2010 and all future years. If the assumed health care cost trend rate increases by one percentage point in each subsequent year, the aggregate of the service and interest cost components of annual postretirement benefit expense would increase by \$3 million and the accumulated plan benefit obligation would rise by \$33 million.

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

Salaried employees of the following Affiliated Companies are covered by the Corporation's funded pension plan for salaried employees:

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

Charges are allocated among the Respondent and its wholly owned subsidiaries on the basis of the ratio of covered earnings of each company to the total covered earnings of the group for the period covered.

## 5. 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 within the guidelines of the Act and certain executive officers of UPRR are members of the Fund's managing Finance Committee.

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

In November 1995, 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, 1995 and 1994, accounts receivable is presented net of the \$400 million and \$300 million, respectively, receivables sold.

## 7. 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 is equal to 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 Subordinated Income Debentures or the Certificates representing a charge on income. To the extent that dividends are paid on the common stock but not on 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 the Registrant's right to declare dividends on the common stock. Available income for 1995 will be sufficient to provide for a \$7.6 million special cash dividend on the Class A stock (see Note 7), to be paid in 1996. After such 1996 payment, dividends in arrears on the Class A stock will total \$28.6 million.

There are no other dividend restrictions on MP's capital stock other than those described in Note 8.



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

## NOTES TO FINANCIAL STATEMENTS

## 8. 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 \$3,408.0 million at December 31, 1995.

Certain debt agreements impose dividend restrictions on MP. The amount of retained earnings available for dividends at December 31, 1995 was \$1,103.6 of a total of \$1,134.6 million. See Note 6 for other dividend restrictions on MP Capital Stock.

## 9. Contingent Liabilities (Note to Schedule 200)

There are various lawsuits pending against UPRR. In addition, UPRR generates, transports, remediates and disposes of hazardous and non-hazardous waste in its current and former operations, and is subject to Federal, state and local environmental laws and regulations. UPRR is currently participating in the investigation and remediation of numerous sites. Where the remediation costs can be reasonably determined, and where such remediation is probable, UPRR has recorded a liability. The liability includes future costs for remediation and restoration of sites as well as for ongoing monitoring costs, but excludes any anticipated recoveries from third parties. Cost estimates are based on information available for each site, financial viability of other potentially responsible parties (PRP), and existing technology, laws and regulations. Certain Federal legislation imposes joint and several liability for the remediation of identified sites; consequently, UPRR's ultimate environmental liability may include costs relating to other parties in addition to costs relating to its own activities at each site. UPRR believes that it has adequately accrued for its ultimate share of costs at sites subject to joint and several liability. UPRR does not expect that the lawsuits or environmental costs will have a material adverse effect on its consolidated financial condition 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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**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	6,025,470	5,075,528	6,025,470		1
2		(102) Passenger	40,598			40,598	2
3		(103) Passenger-Related	182			182	3
4		(104) Switching	53,331	47,638	53,331		4
5		(105) Water Transfers					5
6		(106) Demurrage	35,470	35,942	35,470		6
7		(110) Incidental	10,002	3,170	9,519	483	7
8		(121) Joint Facility-Credit	5,542	4,970	5,542		8
9		(122) Joint Facility-Debit					9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	6,170,595	5,167,248	6,129,332	41,263	10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations	24,550			24,550	11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities	200		200		12
13		<b>TOTAL RAILWAY OPERATING REVENUES (Lines 10-12)</b>	<b>6,195,345</b>	<b>5,167,248</b>	<b>6,129,532</b>	<b>65,813</b>	13
14	*	(531) Railway operating expenses	4,888,483	4,094,723	4,824,780	63,703	14
15	*	<b>Net revenue from railway operations</b>	<b>1,306,862</b>	<b>1,072,525</b>	<b>1,304,752</b>	<b>2,110</b>	15
		<b>OTHER INCOME</b>					
16		(506) Revenue from property used in other than carrier operations	9,705	9,525			16
17		(510) Miscellaneous rent income	17,008	16,275			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend income (cost method)	261	(20)			19
20		(514) Interest income	124,671	98,754			20
21		(516) Income from sinking and other funds	6	4			21
22		(517) Release of premiums on funded debt	-	-			22
23		(518) Reimbursements received under contracts and agreements					23
24		(519) Miscellaneous income	90,433	76,027			24
		<b>Income from affiliated companies: 519</b>					
25		a. Dividends (equity method)	3,293	4,300			25
26		b. Equity in undistributed earnings (losses)	40,891	38,948			26
27		<b>TOTAL OTHER INCOME (Lines 16-26)</b>	<b>286,268</b>	<b>243,813</b>			27
28		<b>TOTAL INCOME (Lines 15, 27)</b>	<b>1,593,130</b>	<b>1,316,338</b>			28
		<b>MISCELLANEOUS DEDUCTIONS FROM INCOME</b>					
29		(534) Expenses of property used in other than carrier operations	5,645	4,354			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	20,453	31,082			34
35		(553) Uncollectible accounts					35
36		<b>TOTAL MISCELLANEOUS DEDUCTIONS (Lines 29-35)</b>	<b>26,098</b>	<b>35,446</b>			36
37		<b>Income available for fixed charges (Lines 28,36)</b>	<b>1,567,032</b>	<b>1,280,892</b>			37

See note on page 16.

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>					
38		(546) Interest on funded debt:					38
39		(a) Fixed interest not in default	84,840	89,450			39
40		(b) Interest in default					40
41		(547) Interest on unfunded debt	125,115	66,494			41
42		(548) Amortization of discount on funded debt	1,296	1,153			42
43		<b>TOTAL FIXED CHARGES (Lines 38-41)</b>	<b>211,053</b>	<b>157,097</b>			43
		<b>Income after fixed charges (Lines 37,42)</b>	<b>1,355,979</b>	<b>1,123,785</b>			
		<b>OTHER DEDUCTIONS</b>					
44		(546) Interest on funded debt:					44
		(c) Contingent interest	9,615	9,638			
45		<b>UNUSUAL OR INFREQUENT ITEMS</b>					45
46		(555) Unusual or infrequent items (debit) credit					46
		<b>Income (Loss) from continuing operations (before income taxes)</b>	<b>1,346,364</b>	<b>1,114,157</b>			
		<b>PROVISIONS FOR INCOME TAXES</b>					
47	*	(556) Income taxes on ordinary income:					47
48	*	(a) Federal income taxes	277,206	259,041			48
49	*	(b) State income taxes	2,666	29,707			49
50	*	(c) Other income taxes					50
51		(557) Provision for deferred taxes	184,466	105,138			51
52	*	<b>TOTAL PROVISIONS FOR INCOME TAXES (Lines 47-50)</b>	<b>464,338</b>	<b>393,886</b>			52
		<b>Income from continuing operations (Lines 46-51)</b>	<b>882,026</b>	<b>720,271</b>			
		<b>DISCONTINUED OPERATIONS</b>					
53		(560) Income or loss from operations of discontinued segments					53
		(less applicable income taxes of \$ )					
54		(560) Income or loss from operations of discontinued segments					54
		(less applicable income taxes of \$ )					
55		<b>Income before extraordinary items (Lines 52 + 53 + 54)</b>	<b>882,026</b>	<b>720,271</b>			55
		<b>EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES</b>					
56		(570) Extraordinary items (Net)					56
57		(580) 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					60
		(less applicable tax of \$ )					
61	*	<b>Net income (Loss) (Lines 55 + 59 + 60)</b>	<b>882,026</b>	<b>720,271</b>			61
		<b>Reconciliation of net railway operating income (NROI)</b>					
62	*	<b>Net revenues from railway operations</b>	<b>1,306,862</b>	<b>1,072,525</b>			62
63	*	(556) Income taxes on ordinary income (-)	(279,872)	(288,748)			63
64	*	(557) Provision for deferred income taxes (-)	(184,466)	(105,138)			64
65		<b>Income from lease of road and equipment (-)</b>	<b>(98)</b>	<b>(98)</b>			65
66		<b>Rent for leased roads and equipment (+)</b>	<b>2,270</b>	<b>2,389</b>			66
67		<b>Net railway operating income (loss)</b>	<b>844,696</b>	<b>680,929</b>			67

**NOTES AND REMARKS FOR SCHEDULES 210 AND 220****Note to Schedule 210**

1995 results include the results of CNW and WRPI effective May 1, 1995.

**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	\$4,059,455	\$394,686	1
2		(601.5) Prior period adjustments to beginning retained earnings			2
3	*	(602) Credit balance transferred from income	841,135	40,891	3
4		(603) Appropriations released	1,583		4
5		(606) Other credits to retained earnings			5
6		TOTAL	842,718	40,891	6
7	*	(612) Debit balance transferred from income			7
8		(616) Other debits to retained earnings	3,844		8
9		(620) Appropriations for sinking and other funds	1,583		9
10		(621) Appropriations for other purposes			10
11		(623) Dividends: Common stock	331,600		11
12		Preferred stock (1)			12
13		TOTAL	337,027		13
14		Net increase (decrease) during year (Line 6 minus line 13)	505,691	40,891	14
15	*	Balances at close of year (Lines 1, 2, and 14)	4,565,146	435,577	15
16	*	Balances from line 15(c)	435,577	N/A	16
17		Total unappropriated retained earnings and equity in undistributed earnings (losses) of affiliated companies at end of year	\$5,000,723	N/A	17
18		(797) Total appropriated retained earnings:			18
19		Credits during year	\$1,583		19
20		Debits during year	\$1,583		20
21		Balance at Close of year	\$1,583		21
22		Amount of assigned Federal income tax consequences: Account 606 \$ _____			22
23		Account 616 \$ _____			23

(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	Common								4
5	Common shares issued 2/	10	10,000,000	11,521,815	3,202,900	11,521,815	115,218		5
6	Preferred								6
7									7
8									8
9									9
10	TOTAL		38,618,870	33,951,530	3,202,900	33,951,530	339,508		10

1/ See Note 7, page 11.

2/ See Note 1, page 8.

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)	-	-	22,428,715	224,288			315,702	11
12	Capital Stock Sold 2/			11,521,815	115,219			328,977	12
13	Capital Stock Required								13
14	Capital Stock Canceled								14
15									15
16									16
17	Balance at close of year	-	-	33,951,530	339,507			642,679	17

**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 known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Information about all investing and financing activities which do not directly affect cash shall be separately disclosed in footnotes to this schedule. They shall clearly relate the cash (if any) and noncash aspects of transactions. Examples of noncash investing and transactions include converting debt to equity acquiring assets of assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion shall be reported directly in the statement of cash flows. Refer to FAS Statement No. 95, Statement of Cash Flows, for further details.

**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		<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			9
<b>RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>					
10		Income from continuing operations	882,026	720,271	10
<b>ADJUSTMENTS TO RECONCILE INCOME FROM CONTINUING OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>					
11		Loss (gain) on sale or disposal of tangible property and investments	(76,083)	(86,888)	11
12		Depreciation and amortization expenses	588,650	495,581	12
13		Increase (decrease) in provision for Deferred Income Taxes	249,948	146,407	13
14		Net decrease (increase) in undistributed earnings (losses) of affiliates	(40,891)	(38,948)	14
15		Decrease (increase) in accounts receivable	25,991	(18,984)	15
16		Decrease (increase) in material and supplies and other current assets	(27,230)	(54,477)	16
17		Increase (decrease) in current liabilities other than debt	343,929	(90,777)	17
18		Increase (decrease) in other - net	(109,802)	26,582	18
19		Net cash provided from continuing operations (Lines 10-18)	1,837,558	1,118,967	19
20		Add (Subtract) cash generated (paid) by reason of discontinued operations and extraordinary items			20
21		<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>1,837,558</b>	<b>1,118,967</b>	<b>21</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
22		Proceeds from sale of property	87,645	110,235	22
23		Capital expenditures	(984,961)	(787,219)	23
24		Net change in temporary cash investments not qualifying as cash equivalents	-	-	24
25		Proceeds from sale/repayment of investment and advances	(2,117,343)	(96,008)	25
26		Purchase price of long-term investment and advances			26
27		Net decrease (increase) in sinking and other special funds	(41,005)	(1,509)	27
28		Other - net			28
29		<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(3,055,664)</b>	<b>(774,501)</b>	<b>29</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
30		Proceeds from issuance of long-term debt	86,478	144,058	30
31		Principal payments of long-term debt	(1,148,228)	(91,280)	31
32		Proceeds from issuance of capital stock			32
33		Purchase price of acquiring treasury stock			33
34		Cash dividends paid	(331,600)	(294,000)	34
35		Other - net	2,822,904	(114,588)	35
36		<b>NET CASH FROM FINANCING ACTIVITIES (Lines 30-35)</b>	<b>1,229,554</b>	<b>(355,810)</b>	<b>36</b>
37		<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (Lines 21, 29 &amp; 36)</b>	<b>11,448</b>	<b>(11,344)</b>	<b>37</b>
38		Cash and cash equivalents at beginning of the year	5,350	16,694	38
39		<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Lines 37 &amp; 38)</b>	<b>16,798</b>	<b>5,350</b>	<b>39</b>
<b>Footnotes to Schedule 240</b>					
Cash paid during the year for:					
40		Interest (net of amount capitalized) <sup>1/</sup>	1/	1/	40
41		Income taxes (net) <sup>2/</sup>	281,542	284,900	41

<sup>1/</sup> Only applies if indirect method is adopted.

<sup>1/</sup> Fixed charges include intercompany interest expense of \$125,115 and \$66,618 for 1995 and 1994. Interest payments approximates fixed charges less intercompany interest.

## NOTES AND REMARKS

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**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	20,541	1
2	Customers (706)	Schedule 200, line 6, column b	126,767	2
3	Other (707)	Note A	21,410	3
4	<b>TOTAL CURRENT OPERATING ASSETS</b>	Line 1 + 2 + 3	168,718	4
<b>OPERATING REVENUE</b>				
5	Railway Operating Revenue	Schedule 210, line 13, column b	6,195,345	5
6	Rent Income	Note B	170,009	6
7	<b>TOTAL OPERATING REVENUES</b>	Lines 5 + 6	6,365,354	7
8	Average Daily Operating Revenues	Line 7 divided by 360 days	17,682	8
9	Days of Operating Revenue in Current Operating Assets	Line 4 divided by line 8	10	9
10	Revenue Delay Days Plus Buffer	Lines 9 + 15 days	25	10
<b>CURRENT OPERATING LIABILITIES</b>				
11	Interline and Other Balances (752)	Schedule 200, line 31, column b	38,916	11
12	Audited Accounts and Wages Payable (753)	Note A	181,459	12
13	Accounts Payable - Other (754)	Note A	33,380	13
14	Other Taxes Accrued (761.5)	Note A	151,764	14
15	<b>TOTAL CURRENT OPERATING LIABILITIES</b>	Sum of lines 11 to 14	405,519	15
<b>OPERATING EXPENSES</b>				
16	Railway Operating Expenses	Schedule 210, line 14, column b	4,888,483	16
17	Depreciation	Schedule 410, lines 136, 137, 138, 213, 232, 317, column h	587,675	17
18	Cash Related Operating Expenses	Line 16 + line 6 - line 17	4,470,817	18
19	Average Daily Expenditures	Line 18 divided by 360 days	12,419	19
20	Days of Operating Expenses in Current Operating Liabilities	Line 15 divided by line 19	33	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	16,798	23
24	Cash Working Capital Allowed	Lesser line 22 and line 23	16,798	24
<b>MATERIALS AND SUPPLIES</b>				
25	Total Material and Supplies (712)	Note A	224,128	25
26	Scrap and Obsolete Material included in Acct. 712	Note A	5,692	26
27	Materials and Supplies held for Common Carrier Purposes	Line 25 - line 26	218,436	27
28	<b>TOTAL WORKING CAPITAL</b>	Line 24 + line 27	235,234	28

**NOTES:**

- (A) Use common carrier portion only. Common carrier refers to railway transportation service.  
(B) Rent Income is the sum of Schedule 410, column h, lines 121, 122, 123, 127, 128, 129, 133, 134, 135, 208, 210, 212, 227, 229, 231, 312, 314, and 316. Rent income is added to railway operating revenues to produce total revenues. Rent income is also added to total operating expenses to exclude the rent revenue items from operating expense.  
(C) If result is negative, use zero.

## NOTES AND REMARKS

Note to Schedule 310 on pages 26 - 29

Lien References

(A) All securities are pledged as security for the First Mortgage with Boatmen's National Bank of St. Louis, Trustee; also, under the General Mortgage, with Manufacturers Hanover Trust Company, Trustee.

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

Companies Under Joint Control

<u>Company (UPRR Ownership)</u>	<u>Other Parties</u>
Alameda Belt Line (50.0%)	BNSF Ry. (50.0%)
Alton & Southern Railway (50.0%)	SLSW Ry. (50.0%)
Arkansas & Mts. Ry. B & Term. Co. (33.3%)	SLSW Ry. (66.7%)
Brownsville & Matamoros Br. Co. (50.0%)	National Ry of Mexico (50.0%)
Camas Prairie RR Co. (50.0%)	BNSF Inc. (50.0%)
Central California Traction Co. (33.3%)	BNSF Ry. (33.3%), SPT Co. (33.3%)
Denver Union Terminal Ry. Co. (16.7%)	BNSF Inc. (50.0%), Chicago Pacific Corp., D&RGW (16.67% each)
Houston Belt & Terminal Ry (50.0%)	BNSF Ry (50.0%), Chicago Pacific Corp. (12.5%)
Kansas City Terminal Ry Co. (33.3%)	BNSF Inc (25.0%), CM&W, KCS Ry, N&W Ry, SLSW Ry, Soo Line (8.3% each)
Longview Switching Co (50.0%)	BNSF Inc (50.0%)
Oakland Terminal Ry (50.0%)	BNSF Inc (50.0%)
Ogden Union Ry & Depot Co (50.0%)	SPT Co (50.0%)
Portland Terminal RR Co (40.0%)	BNSF Inc. (40.0%), SPT Co (20.0%)
Portland Traction Co (50.0%)	SPT Co (50.0%)
St. Joseph Terminal RR Co (50.0%)	BNSF Ry (50.0%)
Southern Illinois & Missouri Br Co (60.0%)	SLSW Ry (40.0%)
Terminal Railroad Association of St. Louis (28.5%)	BNSF, SLSW, NS, CSX, IC (14.3% each)
Texas City Terminal Ry (66.7%)	BNSF Ry (33.3%)
TTX (26.2%)	CR (21.8%), BNSF (17.1%), DRGW (10.2%), CSX (9.4%), NS (7.8%), GTW, IC, SOO (1.6% each), FEC (.99%), B&M, KCS, FBT (.6% each)
Iowa Transfer Ry Co. (25.0%)	BNSF, NS, Chicago Pacific Corp.
MT Properties, Inc. (36.7%)	BNSF, Maytag Corp., Soo Line
Peoria & Pekins Union Ry Co. (12.5%)	IC, NS, CR

(B) These companies were acquired as part of the acquisition of the Chicago and Northwestern Railroad, see Note 1 on page 9.

## 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:

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

5. By carriers, as the term is used here, is meant companies owning or operating railroads, facilities auxiliary thereto such as bridges, ferries, union depots, and other terminal facilities, sleeping cars, parlor cars, dining cars, freight cars, express service and facilities, electric railways, highway motor vehicles, steamboats and other marine transportation equipment, pipe lines (other than those for transportation of water), and other instrumentalities devoted to the transportation of persons or property for hire. Telegraph and telephone companies are not meant to be included.
6. Noncarrier companies should, for the purpose of these schedules, include telephone companies, telegraph companies, mining companies, manufacturing companies, hotel companies, etc. Purely "holding companies" are to be classed as noncarrier companies, even though the securities held by such companies are largely or entirely those issued or assumed by carriers.
7. By an active corporation is meant one which maintains an organization for operating property or administering its financial affairs. An inactive corporation is one which has been practically absorbed in a controlling corporation and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.
8. Combine, in one amount, investments in which the original cost or present equity in total assets is less than \$10,000.
9. Include investments in unincorporated entities such as lessee organizations. Exclude amounts normally settled on a current basis.
10. Do not include the value of securities issued or assumed by respondent.
11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, disclose in footnotes the name and extent of control of the other controlling entities.

## 310. INVESTMENTS AND ADVANCES AFFILIATED COMPANIES

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

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	VII	STOCKS - CARRIERS ACTIVE		1
2				Alameda Belt Line	50.0	2
3				Alton & Southern Railway	50.0	3
4				American Refrigerator Transit Co. (A)	100.0	4
5				Ark. & Mfs. Ry. Bridge & Term. Ptd (A)	33.3	5
6				Ark. & Mfs. Ry. Bridge & Term. Com. (A)(B)	33.3	6
7				Belt Railway of Chicago	8.3	7
8				Brownsville & Matamoros Bridge Co. (A)	50.0	8
9				Camas Prairie Railroad Co.	50.0	9
10				Central California Traction Co.	33.3	10
11				Denver Union Terminal Ry. Co.	16.7	11
12				Houston Belt & Terminal Ry. (A)(B)	50.0	12
13				Iowa Transfer Railway Co. (C)	25.0	13
14				Kansas City Terminal Ry. (A)(B) 1/	33.3	14
15				Longview Switching Co.	50.0	15
16				MT Properties, Inc. (C)	36.7	16
17				Union Pacific Motor Freight (A)	100.0	17
18				Oakland Terminal Railway	50.0	18
19				Ogden Union Ry. & Depot Co.	50.0	19
20				Peoria & Pekins Union Rwy Co. 1/ (C)	12.5	20
21				Portland Terminal RR Co.	40.0	21
22				Portland Traction Co.	50.0	22
23				St. Joseph Terminal RR Co. 1/	50.0	23
24				Southern Illinois & Missouri Bridge Co. (A)	60.0	24
25				Southern Pacific Rail	25.0	25
26				Terminal Railroad Association of St. Louis 1/	28.5	26
27				Texas City Terminal Ry.	66.7	27
28				Trailer Train Co.	26.2	28
29				Union Pacific Fruit Express Corp.	100.0	29
30						30
31				STOCKS - NONCARRIERS - ACTIVE		31
32	721	A3		Automated Monitoring & Control International	67.3	32
33			VI	Dorland Development Company	100.0	33
34			VI	Missouri Improvement Co. (A)	100.0	34
(A) (B)		Lien references as described on page 24.			(C) See Note page 24	
1/		Carried at nominal value of \$1.00.				

**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 (3). In case any company listed is controlled other than through actual ownership of securities, give particulars in a footnote. In cases of joint control, give names of other parties and particulars of control.
7. If any advances reported are pledged, give particulars in a footnote.
8. Investments in companies in which neither the original cost or present equity in total assets are less than \$10,000 may be combined in one figure.
9. Also included should be investments in unincorporated entities such as lessee organizations (exclusive of amounts nominally settled on a current basis).
10. This schedule should not include securities issued or assumed by respondent.
11. For affiliates which do not report to the Interstate Commerce Commission and are jointly owned, give names and extent of control of other entities by footnotes.

Line No.	Investments and Advances				Disposed of: profit (loss)	Adjustments Acct. 721.5	Dividends or interest credited to income	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		55		55				13
14	-			-				14
15	1			1				15
16		672		672				16
17	2,085			2,085		(8,693)		17
18	113			113		(113)		18
19								19
20	13			13				20
21	1,879			1,879				21
22	1,799			1,799				22
23	-			-				23
24	26			26				24
25		975,862		975,862				25
26								26
27	1,276			1,276				27
28	37,568	21,359		58,927				28
29	14,622			14,622				29
30								30
31				0				31
32	3,367			3,367				32
33	250			250				33
34	5,105			5,105				34



**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.
35			VI	Standard Realty & Development	100.0	35
36			VI	Monument Place	50.0	36
37			VII	Union Pacific Freight Service	100.0	37
38			VI	UP Financial Corp.	100.0	38
39			VII	UP Venture Leasing	100.0	39
40			X	UP Baseball, Inc.	100.0	40
41			VI	Wisconsin Town Lot (C)	100.0	41
42				TOTAL CLASS A		42
43	721	D1		UNSECURED NOTES - CARRIERS - ACTIVE		43
44				St. Joseph Terminal RR Co.		44
45				Terminal RR Assn. of St. Louis		45
46				Trailer Train Co.		46
47				TOTAL CLASS D		47
48	721	E1		INVESTMENT ADVANCES - CARRIERS - ACTIVE		48
49				Alameda Belt Line		49
50				Belt Railway of Chicago		50
51				Camas Prairie RR Co.		51
52				Denver Union Terminal Ry. Co.		52
53				Harbor Belt Line RR Co.		53
54				Houston Belt & Terminal Ry.		54
55				Kansas City Terminal Ry. Co.		55
56				Longview Switching Co.		56
57				Missouri Pacific Intermodal Transport, Inc.		57
58				Union Pacific Motor Freight		58
59				Oakland Terminal Railway		59
60				Ogden Union Ry. & Depot Co.		60
61				Port Terminal Ry. Assn.		61
62				Portland Traction		62
63				St. Joseph Terminal RR Co.		63
64				Southern Illinois & Missouri Bridge Co.		64
65				Terminal Railroad Assn. of St. Louis		65
66				Wichita Terminal		66
67	721	E3		INVESTMENT ADVANCES - NONCARRIERS - ACTIVE		67
68			VI	UP Holdings, Inc.		68
69				Missouri Pacific Corporation		69
70				UP Venture Leasing		70
71			X	UP Baseball Enterprises		71
72				UP de Mexico		72
73				Motor Vehicle Logistics Corp.		73
74				UP Rail Inc.		74
75				Advertising Associates, Inc. (C)		75
76				Bay Pacific		76
77				Wisconsin Town Lot		77
78				TOTAL CLASS E		78
79				TOTAL ACCOUNT 721		79

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

1/ Carried at nominal value of \$1.00.

(1) (2) See notes on page 24.

(C) See note on page 24.

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

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) (l)	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)				
35	12,003			12,003				35
36	0	6,371		6,371				36
37	1			1				37
38	1			1				38
39	499			499				39
40	1			1				40
41		733		733				41
42	\$91,540	\$1,005,052	\$0	\$1,096,592		(\$9,941)	\$0	42
43								43
44	175			175				44
45	1,052		685	367				45
46	1,810	1,178		2,988		(116)		46
47	\$3,037	\$1,178	\$685	\$3,530		(\$116)	\$0	47
48								48
49	20			20				49
50	0			0				50
51	250			250				51
52	537	50		587				52
53	15			15				53
54	12,133		775	11,358				54
55	9,779	1,787		11,566		(612)		55
56	37			37				56
57	47			47				57
58	4,067		1,000	3,067				58
59	401			401		(401)		59
60	1,046			1,046				60
61	471		137	334				61
62	0			0				62
63	79			79				63
64	255		44	211				64
65	2,312	3		2,315				65
66	115			115				66
67								67
68	34,200	4,629		38,829				68
69	16,280			16,280				69
70	58	305		363				70
71	1,905	89		1,994				71
72	6,496	521		7,017				72
73	25			25				73
74	4,193	38,804		42,997				74
75	0	450		450				75
76	0	724		724				76
77	0	113		113				77
78	\$94,721	\$47,475	\$1,956	\$140,240		(1,013)	0	78
79	\$189,298	\$1,053,705	\$2,641	\$1,240,362		(\$11,070)	\$0	79

**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.
<b>CARRIERS: (List specifics for each company)</b>								
1	Alton & Southern Rwy.	2,681					2,681	1
2	American Refrigerator Transit Co.	9,456		384			9,840	2
3	Ark. & Mts. Ry. Bridge Terminal Co.	20					20	3
4	Belt Ry. of Chicago	438					438	4
5	Brownsville & Matamoros Bridge Co.	3,332		751			4,083	5
6	Chicago Western Indiana RR	939					939	6
7	Houston Belt & Terminal Rwy.	4,187		139			4,326	7
8	Kansas City Terminal Rwy.	208					208	8
9	Union Pacific Motor Freight (incl. UPEA & MPIT)	28,046		1,463			29,509	9
10	Ogden Union Rwy. & Depot Co.	37					37	10
11	Portland Terminal Railroad Company	(1,396)					(1,396)	11
12	Portland Traction Co.	186		94			280	12
13	Southern Illinois & Missouri Bridge Co.	4					4	13
14	Terminal RR Assn. of St. Louis	5,777		1,156			6,933	14
15	Texas City Terminal Ry.	8,458		3,220			11,678	15
16	Union Pacific Fruit Express Co.	114,657		10,261			124,918	16
17	<b>TOTAL CARRIER</b>	<b>177,030</b>		<b>\$17,468</b>			<b>\$194,498</b>	<b>17</b>
<b>NONCARRIER: (List specifics for each company)</b>								
18	Automated Monitoring & Control Internl	131		(1,117)			(986)	18
19	Delta Finance	(4,052)		5			(4,047)	19
20	Don Land Development Company	2,669		100			2,769	20
21	Missouri Improvement Co.	37,779		432			38,211	21
22	Bay Pacific Logistics	0		574			574	22
23	Standard Realty & Development	38,685		61			38,746	23
24	Trailer Train Co.	127,779		21,510			149,289	24
25	Union Pacific Communication Corporation	(567)					(567)	25
26	Union Pacific Freight Service	13,283		1,253			14,536	26
27	UP Venture Leasing	2,294		468			2,762	27
28	UP Baseball Enterprises	(74)		108			34	28
29	UP de Mexico	84		34			118	29
30	UP Financial Corp.	(330)		-			(330)	30
31	Motor Vehicle Logistics Corp.	(25)					(25)	31
32	Wisconsin Town Lot	0		(5)			(5)	32
33	<b>TOTAL NONCARRIER</b>	<b>217,656</b>		<b>\$23,423</b>		<b>\$0</b>	<b>\$241,079</b>	<b>33</b>
34	<b>TOTAL EQUITY</b>	<b>394,686</b>		<b>\$40,891</b>		<b>\$0</b>	<b>\$435,577</b>	<b>34</b>

(1) See Note 2 on page 24.

## 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.

Schedule 330 column D is the assets acquired of the Chicago and North Western Railway Company and Western Rail Properties Inc. valued at market.

**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)	Expenditure 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	\$127,482		\$697,193	1
2		(3) Grading	436,116		814,000	2
3		(4) Other, right-of-way expenditures	23,483		9,502	3
4		(5) Tunnels and subways	37,554		0	4
5		(6) Bridges, trestles, and culverts	527,589		439,747	5
6		(7) Elevated structures			0	6
7		(8) Ties	1,516,174		345,153	7
8		(9) Rail and other track material	3,121,701		918,119	8
9		(11) Ballast	846,043		155,712	9
10		(13) Fences, snow sheds and signs	21,989		8,949	10
11		(16) Station and office buildings	271,771		64,683	11
12		(17) Roadway buildings	30,341		4,424	12
13		(18) Water stations	3,569		464	13
14		(19) Fuel stations	57,729		4,505	14
15		(20) Shops and enginehouses	173,752		18,308	15
16		(22) Storage warehouses	0		0	16
17		(23) Wharves and docks	0		435	17
18		(24) Coal and ore wharves	927		2,704	18
19		(25) TOFC/COFC terminals	117,556		36,039	19
20		(26) Communication systems	117,884		13,104	20
21		(27) Signals and interlockers	630,719		146,155	21
22		(29) Power plants	1,091		0	22
23		(31) Power-transmission systems	16,776		2,368	23
24		(35) Miscellaneous structures	5,720		0	24
25		(37) Roadway machines	187,190		36,858	25
26		(39) Public Improvements-Construction	231,795		54,229	26
27		(44) Shop machinery	95,131		9,848	27
28		(45) Power-plant machinery	2,669		118	28
29		Other (specify and explain)	0		1,503	29
30		TOTAL EXPENDITURES FOR ROAD	8,602,751	0	3,784,120	30
31		(52) Locomotives	2,402,625		8,192	31
32		(53) Freight-train cars	1,936,231		114,903	32
33		(54) Passenger-train cars	0		115	33
34		(55) Highway revenue equipment	14,908		696	34
35		(56) Floating equipment	0		0	35
36		(57) Work equipment	121,495		9,007	36
37		(58) Miscellaneous equipment	24,570		4,265	37
38		(59) Computer systems and word processing equipment (A)	186,491		1,543	38
39		TOTAL EXPENDITURES FOR EQUIPMENT	4,686,320	0	138,721	39
40		(76) Interest during construction	40,138		0	40
41		(80) Other elements of investment	0		0	41
42		(90) Construction in progress	129,865		75,584	42
43		GRAND TOTAL	\$13,459,074	\$0	\$3,998,425	43

(A) See note page 39.

**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	\$5,637	\$4,633	\$698,197	\$825,679	1
2	20,592	7,934	826,658	1,262,774	2
3	1,510	1,130	9,882	33,365	3
4	0	29	(29)	37,525	4
5	49,994	6,252	483,489	1,011,078	5
6	0	0	0	0	6
7	149,150	34,593	459,710	1,975,884	7
8	286,481	85,937	1,118,663	4,240,364	8
9	75,775	13,392	218,095	1,064,138	9
10	927	61	9,815	31,804	10
11	6,567	(1,811)	73,061	344,832	11
12	152	2,991	1,585	31,926	12
13	468	47	885	4,454	13
14	7,803	105	12,203	69,932	14
15	19,145	6,898	30,555	204,307	15
16	0	0	0	0	16
17	0	11	424	424	17
18	42	54	2,692	3,619	18
19	11,925	675	47,289	164,845	19
20	9,408	1,394	21,118	139,002	20
21	57,179	17,486	185,848	816,567	21
22	0	20	(20)	1,071	22
23	2,370	153	4,585	21,361	23
24	54	25	29	5,749	24
25	24,696	19,401	42,153	229,343	25
26	15,832	11,498	58,563	290,358	26
27	6,359	1,465	14,742	109,873	27
28	135	16	237	2,906	28
29	0	20	1,483	1,483	29
30	752,201	214,409	4,321,912	12,924,863	30
31	131,159	21,943	117,408	2,520,033	31
32	96,289	55,378	155,814	2,092,045	32
33	0	6	109	109	33
34	0	6,596	(5,900)	9,008	34
35	0	0	0	0	35
36	2,260	1,888	9,379	130,874	36
37	(1,098)	(65)	3,232	27,802	37
38	53,481	20,809	34,215	220,706	38
39	282,091	106,555	314,257	5,000,577	39
40	0	159	(159)	39,979	40
41	0	0	0	0	41
42	(49,331)	0	26,253	156,118	42
43	\$984,961	\$321,123	\$4,662,263	\$18,121,337	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 (c), for each primary account, the depreciation base used to compute the depreciation charges for the month of January, and in columns (d) and (e) show the depreciation base used to compute the depreciation charges for the month of December; in columns (f) 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) affected.
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)	Depreciation base		Annual composite rate (percent)	
		1/1 At beginning of year (b)	12/1 At close of year (c)	(d)	At beginning of year (e)	At close of year (f)	(g)	
<b>ROAD</b>								
1	(3) Grading	\$434,617	\$1,283,076	1.11				1
2	(4) Other, right-of-way expenditures	23,471	32,682	5.00				2
3	(5) Tunnels and subways	37,541	38,843	1.12				3
4	(6) Bridges, trestles, and culverts	535,235	1,030,295	1.71				4
5	(7) Elevated structures	0	0					5
6	(8) Ties	1,539,216	2,038,560	4.09				6
7	(9) Rail and other track material	3,192,213	4,392,206	4.20				7
8	(11) Ballast	868,059	1,112,056	2.56				8
9	(13) Fences, snow sheds, and signs	22,772	34,137	1.54				9
10	(16) Station and office buildings	272,788	347,448	3.50				10
11	(17) Roadway buildings	30,517	32,246	3.18				11
12	(18) Water stations	3,803	4,768	4.60				12
13	(19) Fuel Stations	58,711	70,698	3.50				13
14	(20) Shops and enginehouse	174,707	201,255	2.93				14
15	(22) Storage warehouses	0	0					15
16	(23) Wharves and docks	0	434					16
17	(24) Coal and ore wharves	927	3,672	2.33				17
18	(25) TOFC/COFC terminals	119,116	160,815	4.40				18
19	(26) Communication systems	118,553	139,566	3.39				19
20	(27) Signals and interlockers	634,198	817,838	2.70				20
21	(29) Power plants	995	977	3.33				21
22	(31) Power-transmission systems	17,303	21,290	2.67				22
23	(35) Miscellaneous structures	5,802	5,825	2.95				23
24	(37) Roadway machines	191,171	226,688	6.79				24
25	(39) Public Improvements-Construction	231,867	286,825	4.41				25
26	(44) Shop machinery	96,751	109,633	4.13				26
27	(45) Power-plant machinery	2,514	2,669	4.35				27
28	All other road accounts	0	1,503					28
29	Amortization (other than defense projects)	0	0					29
30	<b>TOTAL ROAD</b>	<b>\$8,612,847</b>	<b>\$12,385,805</b>	<b>3.55</b>				<b>30</b>
<b>EQUIPMENT</b>								
31	(52) Locomotives	\$2,423,378	\$2,448,775	4.30				31
32	(53) Freight-train cars	1,936,636	2,039,925	3.68				32
33	(54) Passenger-train cars	0	115	6.49				33
34	(55) Highway revenue equipment	14,908	9,250	5.71				34
35	(56) Floating equipment	0	0					35
36	(57) Work equipment	121,852	127,489	2.63				36
37	(58) Miscellaneous equipment	24,756	27,813	8.25				37
38	(59) Computer systems and word processing equipment	0	0					38
39	<b>TOTAL EQUIPMENT</b>	<b>\$4,708,943</b>	<b>\$4,855,437</b>	<b>4.49</b>				<b>39</b>
40	<b>GRAND TOTAL</b>	<b>\$13,321,790</b>	<b>\$17,251,242</b>					<b>40</b>

## 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.)
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading	\$109,414	\$6,933	(\$548)	\$7,522	\$0	\$108,277	1
2		(4) Other, right-of-way expenditures	3,631	1,743	(25)	1,424	0	3,925	2
3		(5) Tunnels and subways	7,204	406	0	29	0	7,581	3
4		(6) Bridges, trestles, and culverts	93,068	13,922	(581)	11,559	0	94,850	4
5		(7) Elevated structures	0	0	0	0	0	0	5
6		(8) Ties	377,083	69,861	(1,708)	40,692	0	404,544	6
7		(9) Rail and other track material	1,200,143	163,571	5,702	92,170	0	1,277,246	7
8		(11) Ballast	121,075	30,935	(599)	15,666	0	135,745	8
9		(13) Fences, snow sheds and signs	5,799	534	161	134	0	6,360	9
10		(16) Station and office buildings	46,761	11,292	3,522	43	0	61,532	10
11		(17) Roadway buildings	7,005	1,033	42	2,963	0	5,117	11
12		(18) Water stations	679	218	(12)	327	0	558	12
13		(19) Fuel stations	14,076	2,345	(52)	558	0	15,811	13
14		(20) Shops and enginehouses	62,612	5,502	17,055	8,246	0	76,923	14
15		(22) Storage warehouses	0	0	0	0	0	0	15
16		(23) Wharves and docks	0	11	1	11	0	1	16
17		(24) Coal and ore wharves	703	95	(23)	54	0	721	17
18		(25) TOFC/COFC terminals	22,946	6,600	(280)	998	0	28,268	18
19		(26) Communication systems	29,064	4,900	(168)	869	0	32,927	19
20		(27) Signals and interlockers	126,031	21,048	241	19,861	0	127,459	20
21		(29) Power plants	422	32	0	20	0	434	21
22		(31) Power-transmission systems	4,369	543	15	186	0	4,731	22
23		(35) Miscellaneous structures	1,889	172	0	25	0	2,036	23
24		(37) Roadway machines	73,341	15,277	(1,351)	17,306	0	69,961	24
25		(39) Public improvements-Construction	74,146	11,079	917	14,102	0	72,040	25
26		(44) Shop machinery*	20,513	3,969	10,795	1,494	0	33,783	26
27		(45) Power-plant machinery	1,815	126	(15)	415	0	1,511	27
28		All other road accounts	0	0	1,503	20	0	1,483	28
29		Amortization (Adjustments)	0	0	0	0	0	0	29
30		TOTAL ROAD	\$2,403,789	\$372,147	\$34,592	\$236,704	\$0	\$2,573,824	30
EQUIPMENT									
31	*	(52) Locomotives	\$886,018	\$104,900	(\$5,414)	\$19,600	\$0	\$965,904	31
32	*	(53) Freight-train cars	905,674	75,211	3,720	52,657	0	931,948	32
33	*	(54) Passenger-train cars	0	8	0	16	0	(8)	33
34	*	(55) Highway revenue equipment	7,287	1,186	0	6,697	0	1,776	34
35	*	(56) Floating equipment	0	0	0	0	0	0	35
36	*	(57) Work equipment	26,192	3,418	(2)	2,208	0	27,400	36
37	*	(58) Miscellaneous equipment	11,676	2,592	0	(82)	0	14,350	37
38	*	(59) Computer systems and word processing equipment (A)	77,012	28,213	6	20,707	0	84,524	38
39	*	Amortization Adjustments	0	0	0	0	0	0	39
40		TOTAL EQUIPMENT	\$1,913,859	\$215,528	(\$1,690)	\$101,803	\$0	\$2,025,894	40
41		GRAND TOTAL	\$4,317,648	\$587,675	\$32,902	\$338,507	\$0	\$4,599,718	41

\* To be reported with equipment expenses rather than W&S expenses.  
(A) 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							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings		Not Applicable					10
11		(17) Roadway buildings							11
12		(18) Water stations							12
13		(19) Fuel Stations							13
14		(20) Shops and 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 expenses rather than W&S expenses.

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

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

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	<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	Not Applicable			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		DEBITS TO ACCOUNTS		Balance at close of year (g)	Line No.
				During the Year		During the year			
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties		Not 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		TOTAL ROAD							29
EQUIPMENT									
30		(52) Locomotives							30
31		(53) Freight-train cars							31
32		(54) Passenger-train cars							32
33		(55) Highway revenue equipment							33
34		(56) Floating equipment							34
35		(57) Work equipment							35
36		(58) Miscellaneous equipment							36
37		(59) Computer systems and word processing equipment							37
38		TOTAL EQUIPMENT							38
39		GRAND TOTAL							39

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

NOTES AND REMARKS

Notes Referring to Schedule 332, Column D, page 34

UP lives and rates are being used for the acquired CNW property.

Notes Referring to Schedule 335, Column D, page 35

Amounts are the amounts to eliminate the acquired CNW Depreciation reserve. See Note 1 page 9.

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

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				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast	Not Applicable			8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				10
11	(17) Roadway buildings				11
12	(18) Water stations				12
13	(19) Fuel Stations				13
14	(20) Shops and enginehouses				14
15	(22) Storage warehouses				15
16	(23) Wharves and docks				16
17	(24) Coal and ore wharves				17
18	(25) TOFC/COFC terminals				18
19	(26) Communication systems				19
20	(27) Signals and interlockers				20
21	(29) Power plants				21
22	(31) Power-transmission systems				22
23	(35) Miscellaneous structures				23
24	(37) Roadway machines				24
25	(39) Public improvements-Construction				25
26	(44) Shop machinery				26
27	(45) Power-plant machinery				27
28	All other road accounts				28
29	TOTAL ROAD				29
	<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	TOTAL EQUIPMENT				38
39	GRAND TOTAL				39

**351. ACCUMULATED DEPRECIATION -- ROAD AND EQUIPMENT LEASED TO OTHERS**  
(Dollars in Thousands)

1. This schedule is to be used in cases where the depreciation reserve is carried in the accounts of the respondent and the rent therefrom is included in Accounts 32-11-00, 32-12-00, 32-13-00, 32-21-00, 32-22-00, and 32-23-00.
2. Disclose credits and debits to Account 735, "Accumulated Depreciation -- Road and Equipment Property," during the year relating to road and equipment leased to others, the depreciation charges for which are not includible in operating expenses of the respondent. (See Schedule 330 for the reserve relating to road and equipment owned and used by the respondent).
3. If any entries are made for "Other credits" and "Other debits," state the facts occasioning such entries. A debit balance in columns (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."
4. Details in the respective sections of this schedule may be omitted if either total road leased to others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be completed.

Line No.	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 USED					6
7	(9) Rail and other track material							7
8	(11) Ballast							8
9	(13) Fences, snow sheds, and signs							9
10	(16) Station and office buildings							10
11	(17) Roadway buildings							11
12	(18) Water stations							12
13	(19) Fuel Stations							13
14	(20) Shops and 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 expenses 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 /31, "Road and Equipment Property," and /32, "Improvements on Leased Property," of the respondent, less any /31 or /32 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 respondents /31 or /32 property, and (b) the investment of other companies' /31 and /32 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 or 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 (H), lessor railroad (L), inactive or proprietary company (P), and other leased properties (U).
3. In column (a) to (e), inclusive, first show the data requested for the respondent (H); 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 (U), 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 /31 and /32 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 /31 or /32 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 /33, /34, /35, /36, and /72, 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	H	Union Pacific Railroad	19,620	18,121,337	4,599,718	1
2						2
3		Add - Leased From Others				3
4		U.S. Government - Sable to Bunell, CO				4
5		used Under Contract	1/	3/	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		Kiowa, Hardner & Pacific R.R. Co.	10	168	25	12
13		Chicago & Northwestern Railway Co.		3		13
14		Louisville & Nashville R.R. Co., SCL		16		14
15		St. Louis Southwestern Ry.-IL, MO-				15
16		Paragould		12		16
17		New Orleans Public Belt Railroad Co.		36		17
18						18
19		Port of Corpus Christi		3/	581	19
20		Greater Baton Rouge Port Commission		3/	2,960	20
21		Lake Charles Harbor & Terminal District		3/	104	21
22		Port of Beaumont		3/	419	22
23						23
24	O	East St. Louis Junction Railroad Co. (7.90		171		24
25		miles operated by Chicago and North				25
26		Western Railway Company as yard				26
27		tracks) at National Stock Yards, Illinois				27
28						28
29		Total Leased From Others	11	9,659	25	29
30						30
31		Sub-total All Classes	19,631	18,130,996	4,599,744	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	19,531	18,130,996	4,599,744	2
3						3
4						4
5						5
6		Deduct - Leased to Others:				6
7		Southern Pacific Transp. Co.				7
8		West of Ogden, UT	5	3/ 333	4/	8
9						9
10		The Ogden Union Railway & Depot				10
11		Co., Ogden, UT	4	3/ 929	4/	11
12		Burlington Northern, Inc.				12
13		Garrison to Meaderville, MT	51	3/ 821	4/	13
14		Arkansas, Memphis Railway Bridge				14
15		& Terminal Co.	1	233		15
16		St. Louis Southwestern Rwy. Co.		184	33	16
17		Houston Belt & Terminal Rwy. Co.	16	24,826	3,829	17
18		Missouri Pacific Truck Lines		199	131	18
19						19
20		Total - Leased to Others	77	27,525	3,993	20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31		TOTAL	19,554	18,103,471	4,595,751	31

3/, 4/ See note on page 39.



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

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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	\$824,405	\$4,066			1
2		(3) Grading	1,257,716	6,573		105	2
3		(4) Other, right-of-way expenditures	33,286	228			3
4		(5) Tunnels and subways	37,525	0			4
5		(6) Bridges, trestles, and culverts	1,003,159	8,996		2	5
6		(7) Elevated structures	0	0			6
7		(8) Ties	1,965,637	10,817		18	7
8		(9) Rail and other track material	4,203,532	37,557		33	8
9		(11) Ballast	1,051,686	12,676		9	9
10		(13) Fences, snow sheds and signs	31,511	305		4	10
11		(16) Station and office buildings	344,661	684			11
12		(17) Roadway buildings	31,874	52			12
13		(18) Water stations	4,445	9			13
14		(19) Fuel stations	69,932	9			14
15		(20) Shops and enginehouses	204,292	55			15
16		(22) Storage warehouses	0	0			16
17		(23) Wharves and docks	424	0			17
18		(24) Coal and ore wharves	3,619	0			18
19		(25) TOFC/COFC terminals	164,845	1,919			19
20		(26) Communication systems	138,640	370			20
21		(27) Signals and interlockers	810,507	6,348			21
22		(29) Power plants	1,071	0			22
23		(31) Power-transmission systems	21,344	19			23
24		(35) Miscellaneous structures	5,749	51			24
25		(37) Roadway machines	229,339	4			25
26		(39) Public improvements-Construction	289,658	935			26
27		(44) Shop machinery	109,873	0			27
28		(45) Power-plant machinery	2,906	0			28
29		Leased property capitalized rentals (explain)	1,483	0		1/ (28,420)	29
30		Other (specify and explain)	0	0			30
31		TOTAL ROAD	12,843,119	91,673		(28,249)	31
32		(52) Locomotives	2,520,033	0			32
33		(53) Freight-train cars	2,092,045	0			33
34		(54) Passenger-train cars	109	0			34
35		(55) Highway revenue equipment	9,008	0			35
36		(56) Floating equipment	0	0			36
37		(57) Work equipment	130,874	0			37
38		(58) Miscellaneous equipment	27,801	1			38
39		(59) Computer systems and word processing equipment	220,706	0			39
40		TOTAL EQUIPMENT	5,000,576	1			40
41		(76) Interest during construction	39,601	632			41
42		(80) Other elements of investment	0	0			42
43		(90) Construction work in progress	156,118	0			43
44		GRAND TOTAL	\$18,039,414	\$92,306		(\$28,249)	44

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)

Line No.	Name of railway operating expense account	FREIGHT					Passenger	Total	Line No.
		Salaries and Wages	Material, tools, supplies, fuels and lubricants	Purchased Services	General	Total Freight Expense			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>WAY AND STRUCTURES</b>									
<b>ADMINISTRATION</b>									
1	Track	7,295	1,049	1,286	2,050	11,680	447	12,127	1
2	Bridge	3,936	218	593	605	5,350	217	5,567	2
3	Signal	6,094	993	699	1,275	9,061	82	9,143	3
4	Communication	3,695	108	1,666	557	6,026	106	6,134	4
5	Other	7,243	405	3,350	9,045	20,043	329	20,372	5
	<b>TOTAL ADMINISTRATION</b>	<b>28,263</b>	<b>2,771</b>	<b>7,594</b>	<b>13,532</b>	<b>52,160</b>	<b>1,183</b>	<b>53,343</b>	
<b>REPAIR AND MAINTENANCE</b>									
6	Roadway - Running	9,243	689	4,404	18	14,354	799	15,153	6
7	Roadway - Switching	2,481	176	2,082	31	4,730	25	4,755	7
8	Tunnels and Subways - Running	5	0	302	0	307	8	315	8
9	Tunnels and Subways - Switching	1	0	288	0	289	0	289	9
10	Bridges - Culverts - Running	7,994	1,884	652	2,424	12,954	172	13,126	10
11	Bridges - Culverts - Switching	1,714	426	27	627	2,794	1	2,795	11
12	Ties - Running	5,236	1,523	699	(241)	7,217	240	7,457	12
13	Ties - Switching	1,598	919	179	28	2,724	31	2,755	13
14	Rail & OTM - Running	61,786	6,300	(3,564)	3,975	68,477	1,431	69,908	14
15	Rail & OTM - Switching	16,717	4,333	1,062	1,639	23,771	173	23,944	15
16	Ballast - Running	22	3,623	16	197	3,858	325	4,183	16
17	Ballast - Switching	315	408	9	(55)	677	39	716	17
18	Road Property Damaged - Running	910	256	42	11	1,219	51	1,270	18
19	Road Property Damaged - Switching	350	58	28	(9)	425	11	436	19
20	Road Property Damaged - Other	79	0	5	0	84	0	84	20
21	Signal & Interlockers - Running	21,546	2,707	(729)	954	24,478	1,749	26,227	21
22	Signal & Interlockers - Switching	5,193	1,204	1,003	244	7,644	1	7,645	22
23	Communications Systems	14,049	4,661	798	1,315	20,823	78	20,901	23
24	Power Systems	699	12	47	34	792	221	1,013	24
25	Highway Grade Crossing - Running	6,853	52	254	(37)	7,122	108	7,230	25
26	Highway Grade Crossing - Switching	30	7	14	(4)	47	12	59	26
27	Station & Office Buildings	3,985	3,974	9,067	(65)	16,961	1,026	17,987	27
28	Shop Building - Locomotives	3,063	140	42	(15)	3,260	286	3,546	28
29	Shop Buildings - Freight Cars	250	15	20	(12)	273	0	273	29
30	Shop Buildings - Other Equipment	5	1	20	(1)	25	222	247	30
101	Locomotive Servicing Facility	846	797	2,439	112	4,194	59	4,253	101
102	Miscellaneous Buildings & Structures	1,657	274	153	28	2,112	103	2,215	102
103	Coal Terminals	0	0	0	(132)	(132)	0	(132)	103
104	Ore Terminals	728	511	469	37	1,745	0	1,745	104
105	Other Marine Terminals	182	1	0	5	188	2	190	105
106	TOFC/COFC-Terminals	20	0	711	(10)	721	0	721	106
107	Motor Vehicle Loading & Distribution Facilities	11	4	9	2	26	0	26	107
108	Facilities for Other Specialized Service Operations	0	0	0	0	0	0	0	108
109	Roadway Machines	13,114	5,546	(532)	2,310	20,438	717	21,155	109
110	Small Tools and Supplies	10	237	1,005	20	1,272	3	1,275	110
111	Snow Removal	68	521	45	0	634	266	900	111
112	Fringe Benefits - Running	0	0	0	37,776	37,776	2,259	40,035	112
113	Fringe Benefits - Switching	0	0	0	8,328	8,328	148	8,476	113
114	Fringe Benefits - Other	0	0	0	13,772	13,772	287	14,059	114
115	Casualties & Insurance - Running	0	0	0	21,330	21,330	64	21,394	115
116	Casualties & Insurance - Switching	0	0	0	5,831	5,831	11	5,842	116
117	Casualties & Insurance - Other	0	0	0	10,124	10,124	18	10,142	117
118	Lease Rentals - Debit - Running	0	0	8,661	0	8,661	0	8,661	118
119	Lease Rentals - Debit - Switching	0	0	0	0	0	0	0	119
120	Lease Rentals - Debit - Other	0	0	6,228	0	6,228	452	6,680	120
121	Lease Rentals - (Credit) - Running	0	0	(99)	0	(99)	0	(99)	121

## NOTES AND REMARKS

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NOTES AND REMARKS

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**412. WAY AND STRUCTURES**  
(Dollars in Thousands)

1. Report freight expenses only.
2. The total depreciation expense reported in column (b), line 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	\$0			1
2		3	Grading	6,933			2
3		4	Other right-of-way expenditures	1,743			3
4		5	Tunnels and subways	406			4
5		6	Bridges, trestles and culverts	13,922			5
6		7	Elevated structures	0			6
7		8	Ties	69,747			7
8		9	Rail and other track material	163,303			8
9		11	Ballast	30,884			9
10		13	Fences, snowsheds and signs	534			10
11		16	Station and office buildings	11,292			11
12		17	Roadway buildings	940			12
13		18	Water stations	218			13
14		19	Fuel stations	2,345			14
15		20	Shops and enginehouses	5,502			15
16		22	Storage warehouses	0			16
17		23	Wharves and docks	11			17
18		24	Coal and ore wharves	95			18
19		25	TOFC/COFC terminals	6,600			19
20		26	Communications systems	4,900			20
21		27	Signals and interlockers	21,048			21
22		29	Power plants	32			22
23		31	Power transmission systems	543			23
24		35	Miscellaneous structures	172			24
25		37	Roadway machines	15,277			25
26		39	Public improvements; construction	11,079			26
27		45	Power plant machines	126			27
28		-	Other lease/rentals		14,936		28
29	*	-	TOTAL	\$367,652	\$14,936		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			GROSS AMOUNTS PAYABLE			Line No.
			Per diem basis			Per diem basis			
			Private line cars (b)	Mileage (c)	Time (d)	Private line cars (e)	Mileage (f)	Time (g)	
1		CAR TYPES			1			4	1
2		Box-Plain 40 Foot							
2		Box-Plain 50 Foot and Longer		2,503	9,661	13,034	5,790	22,799	2
3		Box-Equipped		6,558	23,198	21	16,720	43,922	3
4		Gondola-Plain		3,175	7,112	3,282	3,746	7,859	4
5		Gondola-Equipped		1,800	6,356	3	4,922	11,753	5
6		Hopper-Covered		9,391	30,494	80,442	9,031	28,107	6
7		Hopper-Open Top-General Service		3,119	4,847	166	4,685	3,922	7
8		Hopper-Open Top-Special Service		55	276	62	839	1,662	8
9		Refrigerator-Mechanical				81	1,337	1,206	9
10		Refrigerator - Non-Mechanical		1,898	6,074	15,800	3,593	8,617	10
11		Flat TOFC/COFC		755	1,967	73,239	3,900	12,597	11
12		Flat Multi-Level			122	51,991	3,103	12,656	12
13		Flat-General Service		81	224	16	209	418	13
14		Flat-Other		724	3,822	13,401	1,996	7,448	14
15		Tank-Under 22,000 Gallons	35		17	26,605		1	15
16		Tank - 22,000 Gallons and Over	38			36,351		9	16
17		All Other Freight Cars		19	1,146	168	36	115	17
18		Auto Racks			26,053			36,808	18
19		TOTAL FREIGHT TRAIN CARS	73	30,058	121,370	314,662	59,899	199,903	19
20		OTHER FREIGHT-CARRYING EQUIPMENT							20
		Refrigerated Trailers							
21		Other Trailers			533	130		37,547	21
22		Refrigerated Containers							22
23		Other Containers						3	23
24	*	TOTAL TRAILERS AND CONTAINERS			533	130		37,550	24
25		GRAND TOTAL (Lines 19 and 24)	73	30,058	121,903	314,792	59,899	237,453	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 therefor are included in the rent for equipment and Account Nos. 31-21-00, 31-22-00, 31-23-00, 35-21-00, 35-22-00 and 35-23-00. It should include the Cost of Equipment Owned and Leased to Others when the rents are included in the rent for Equipment Account Nos. 32-21-00, 32-22-00, 32-23-00, 36-21-00, 36-22-00 and 36-23-00.

Property Used But Not Owned should also be included when the rent is included in 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.

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

Line No.	Cross Check	1994 Types of equipment (a)	Repairs (net exp) (b)	Dep/Amort			Lease and Rentals (net) (f)	Depreciation Base as of 12/31		Accum. Depr. as of 12/31	
				Owned (c)	Capital Lease (d)	Adj. net During Yr (e)		Owned (g)	Capitalized Lease (h)	Owned (i)	Capitalized Lease (j)
		<b>LOCOMOTIVES</b>									
1		Diesel Locomotive - Yard	22,947	2,207			2,200	61,551		25,405	
2		Diesel Locomotive - Road	200,611	89,588	13,083		68,288	2,156,272	302,210	851,353	89,148
3		Other Locomotive - Yard									
4		Other Locomotive - Road									
5	*	<b>TOTAL</b>	<b>223,558</b>	<b>91,805</b>	<b>13,083</b>		<b>70,488</b>	<b>2,217,823</b>	<b>302,210</b>	<b>876,758</b>	<b>89,148</b>
		<b>FREIGHT TRAIN CARS</b>									
6		Box - Plain-40 Ft	2	75				1,989		132	
7		Box - Plain-50 Ft & Longer	2,114	5,655	8		9,359	122,367	160	48,226	111
8		Box - Equipped	17,289	8,935	1		1,581	214,603	14	86,774	7
9		Gondola - Plain	760	5,885	63		10,781	196,450		68,949	
10		Gondola - Equipped	4,024	1,271	634		231	54,614	9,109	25,264	507
11		Hopper - Covered	17,280	15,962	963		55,431	519,640	18,886	252,942	8,990
12		Hopper - Open Top Gen Svc	4,511	11,384			9,686	288,737		200,052	
13		Hopper - Open Top Spec Svc	614	1,620			106	48,522		17,015	
14		Refrigerator - Mechanical	11,608	1,952			3,680	48,623		31,763	
15		Refrig - Non-mechanical	4,392	3,888	15		759	98,953	355	42,374	189
16		Flat - TOFC/COFC	77	285			892	6,197		2,089	
17		Flat - Multi-level		117				1,402		999	
18		Flat - General Service	102	506			830	15,188		10,669	
19		Flat - Other	1,050	2,559			19	79,088		43,657	
20		All Other Freight Cars	585	117	73		516	15,542		2,529	1,039
21		Caboose	12	529			24	7,139		4,823	
22		Auto Racks	19,667	11,575	625		5,322	320,924	8,899	80,049	1,054
23		Misc. Accessories		514				14,544	100	1,670	75
24	*	<b>TOTAL FREIGHT TRAIN CARS</b>	<b>84,067</b>	<b>72,829</b>	<b>2,382</b>	<b>0</b>	<b>99,297</b>	<b>2,054,522</b>	<b>37,523</b>	<b>919,976</b>	<b>11,972</b>
		<b>OTHER EQUIPMENT-REVENUE FREIGHT</b>									
25		<b>HIGHWAY EQUIPMENT</b>									
		Refrigerated Trailers									
26		Other Trailers (A)	10,170	1,186			6,614	8,041	967	909	867
27		Refrigerated Containers									
28		Other Containers									
29		Bogies									
30		Chassis									
31		Other Highway Equip (Frt)									
32	*	<b>TOTAL HIGHWAY EQUIPMENT</b>	<b>10,170</b>	<b>1,186</b>	<b>0</b>	<b>0</b>	<b>6,614</b>	<b>8,041</b>	<b>967</b>	<b>909</b>	<b>867</b>
		<b>FLOATING EQUIP-REVENUE SERVICE</b>									
33		Marine Line-Haul									
34		Local Marine									
35	*	<b>TOTAL FLOATING EQUIPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>OTHER EQUIPMENT</b>									
36	*	Pass and Other Revenue Equip	345					109		(8)	
37	*	Comp Sys & word proc. equip.	27,446	28,106	9		19,465	219,516	1,190	83,689	835
38	*	Machinery - Locomotives	3,507	2,030	2			55,362		16,902	
39	*	Machinery - Freight Cars	3,258	1,542				47,817		14,306	
40	*	Machinery - Other Equipment	174	394				6,856	238	2,337	238
41	*	Work and Non-revenue Equip	11,094	5,989			11,231	158,676		41,750	
42		<b>TOTAL OTHER EQUIPMENT</b>	<b>45,824</b>	<b>38,061</b>	<b>11</b>	<b>0</b>	<b>30,696</b>	<b>487,936</b>	<b>1,428</b>	<b>158,976</b>	<b>1,073</b>
43		<b>TOTAL ALL EQUIPMENT (Frt Portion)</b>	<b>\$363,619</b>	<b>\$203,881</b>	<b>\$15,476</b>	<b>\$0</b>	<b>\$207,075</b>	<b>\$4,768,322</b>	<b>\$342,128</b>	<b>\$1,956,619</b>	<b>\$103,058</b>

(A) 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							10
11							11
12							12
13							13
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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 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	637,848	51,979								637,848	51,979	1
2		8	907,210	149,553								907,210	149,553	2
3		9	2,121,848	611,035								2,121,848	611,035	3
4		11	526,215	52,263								526,215	52,263	4
5	SUB-TOTAL		4,193,121	864,830								4,193,121	864,830	5
6	II	3	354,111	28,613								354,111	28,613	6
7		8	630,674	141,301								630,674	141,301	7
8		9	1,177,974	336,360								1,177,974	336,360	8
9		11	313,089	43,176								313,089	43,176	9
10	SUB-TOTAL		2,475,848	549,450					0	0	0	2,475,848	549,450	10
11	III	3	9,343									9,343	0	11
12		8	42,391									42,391	0	12
13		9	70,736									70,736	0	13
14		11	22,658									22,658	0	14
15	SUB-TOTAL		145,128	0								145,128	0	15
16	IV	3	246,699	21,298								246,699	21,298	16
17		8	372,236	83,413								372,236	83,413	17
18		9	820,662	250,369								820,662	250,369	18
19		11	186,542	28,081								186,542	28,081	19
20	SUB-TOTAL		1,626,139	383,161					0	0	0	1,626,139	383,161	20
21	V	3	14,773	1,631								14,773	1,631	21
22		8	23,373	5,413								23,373	5,413	22
23		9	49,144	19,175								49,144	19,175	23
24		11	15,634	1,560								15,634	1,560	24
25	SUB-TOTAL		102,924	27,779								102,924	27,779	25
26	GRAND TOTAL		8,543,160	1,825,220					0	0	0	8,543,160	1,825,220	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 (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)	One 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	5,391			147		436	1,812		7,788	1
2	*	Pick up and delivery, marine line haul	23,410						N/A		23,410	2
3	*	Loading and unloading and local marine	55,976			78		11,461	N/A		67,515	3
4	*	Protective services, total debit and credits	53						2,433		2,486	4
5	*	Freight lost or damaged-society related										5
6	*	Fringe benefits	1,883			149		107	577		2,716	6
7	*	Casualty and Insurance	582					40	216		818	7
8	*	Joint facility - Debit						2			2	8
9	*	Joint facility - Credit						(79)			(79)	9
10	*	Other	498			3		156	2		661	10
11	*	TOTAL	87,773			377		12,126	5,040		105,315	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)
<b>ROAD</b>				
(16) Station and Office Buildings	\$271,771	\$1,295	\$44	\$1,295
(37) Roadway Machines	162,121	1,314		1,314
(44) Shop Machinery	109,873		2	
(52) Locomotives	2,520,033	302,210	13,083	89,146
(53) Freight-train cars	2,092,045	37,523	2,382	11,972
(55) Highway Revenue Equipment	1,421	967		967
(58) Miscellaneous Equipment	20,218	238		238
(59) Computer systems and word processing equipment	132,169	1,190	9	1,176
<b>TOTAL</b>	<b>\$5,309,651</b>	<b>\$344,737</b>	<b>\$15,520</b>	<b>\$106,108</b>



## 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	109,558	1
		U.S. Government Taxes		
		Income Taxes:		
2		Normal Tax and Surtax	277,206	2
3		Excess Profits		3
4	*	Total - Income Taxes L 2 + 3	277,206	4
5		Railroad Retirement	266,259	5
6		Hospital Insurance	20,708	6
7		Supplemental Annuities	14,979	7
8		Unemployment Insurance	1,656	8
9		All Other United States Taxes	1,700	9
10		Total - U.S. Government Taxes	1,278,806	10
11		Total - Railway Taxes	1,388,364	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.	2,294,650	721,452 (a)	420,068	3,436,170	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.	38,124	2,676		40,800	4
5	Other (Specify)					5
6	Various Reserves	(123,739)	(121,130) (a)		(244,869)	6
7	Capitalization Differences	254,995	59,473	(6,108)	308,360	7
8	Restructuring Charge	(134,461)	17,103		(117,358)	8
9	Miscellaneous	(106,802)	(6,934) (a)	(2,176)	(115,912)	9
10	Deferred State Income Taxes	374,894	312,292 (a)		687,186	10
11	Tax Loss Carryforwards		74,000	(148,221)	(74,221)	11
12	Net Investment Tax Credits			(11,500)	(11,500)	12
13						13
14						14
15						15
16						16
17						17
18	Investment tax credit*					18
19	<b>TOTALS</b>	<b>2,597,661</b>	<b>1,058,932</b>	<b>252,063</b>	<b>3,908,656</b>	<b>19</b>

(a) Includes Purchase Accounting adjustments made for C&NW acquisition.

**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					17
18					18
19	519	Gain or Sale of Real Estate		76,063	19
20		Insurance Settlement		9,893	20
21		Other - No item comprises 10% of NI		4,477	21
22		TOTAL		90,433	22
23					23
24					24
25					25
26	616	Other Debits to Retained Earnings			26
27		In conjunction with the merger of CNW, WRPI and UP Leasing into UPRR,			27
28		WP Purchase Accounting was included in Form R-1.	3,844		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 & Mtgs	7,767	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 1-1-88	1,314	Joint	7
8	L&A-N.O. Term.	(FD 15920)			8
9					9
10					10
11	Union Pacific	Equipment Management provides Venture container and	20,000	Sole	11
12	Railroad Company	chassis rental.			12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
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25					25
26					26
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28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38

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	50,066	2
3	765/767	Funded Debt Unmatured	Sch. 200, L. 41	370,994	3
4	766	Equipment Obligations	Sch. 200, L. 42	693,119	4
5	766.5	Capitalized Lease Obligations	Sch. 200, L. 43	229,711	5
6	768	Debt in Default	Sch. 200, L. 44	-	6
7	769	Accounts Payable: Affiliated Companies	Sch. 200, L. 45	3,540,970	7
8	770.1/770.2	Unamortized Debt Premium	Sch. 200, L. 46	(24,202)	8
9		Total Debt	Sum L. 1-8	4,860,658	9
10		Debt Directly Related to Road Property	Note 1	186,786	10
11		Debt Directly Related to Equipment	Note 1	964,513	11
12		Total Debt Directly Related to Road & Equipment	Sum L. 10 and L. 11	1,151,299	12
13		Percent Directly Related to Road	L. 10 divided by L. 12 Whole % plus 2 decimals	16.22%	13
14		Percent Directly Related to Equipment	L. 11 divided by L. 12 Whole % plus 2 decimals	83.78%	14
15		Debt Not Directly Related to Road or Equipment	L. 9 minus L. 12	3,709,359	15
16		Road Property Debt (Note 2)	(L. 13 x L. 15) plus L. 10	788,444	16
17		Equipment Debt (Note 2)	(L. 14 x L. 15) plus L. 11	4,072,214	17

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

Line No.	Account No.	Title	Source	Balance at Close of Year	Line No.
18	546-548	Total Interest and Amortization (Fixed Charges)	Sch. 210, L. 42	211,053	18
19	546	Contingent Interest on Funded Debt	Sch. 210, L. 44	9,615	19
20	517	Release of Premiums on Funded Debt	Sch. 210, L. 22	-	20
21		Total Interest (Note 3)	(L. 18 + L. 19) minus L. 20	220,668	21
22		Interest Directly Related to Road Property Debt	Note 4	8,930	22
23		Interest Directly Related to Equipment Debt	Note 4	76,062	23
24		Interest Not Directly Related to Road or Equipment Property Debt	L. 21 minus (L. 22 + L. 23)	135,676	24
25		Interest on Road Property Debt (Note 5)	L. 22 plus (L. 24 x L. 13)	30,937	25
26		Interest on Equipment Debt (Note 5)	L. 23 plus (L. 24 x L. 14)	189,731	26
27		Embedded Rate of Debt Capital - Road Property	L. 25 divided by L. 16	3.92%	27
28		Embedded Rate of Debt Capital - Equipment	L. 26 divided by L. 17	4.66%	28

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

Note 2. Line 16 plus Line 17 must equal Line 9.

Note 3. Line 21 includes interest on debt in Account 769 - Accounts Payable; Affiliated Companies.

Note 4. This interest relates to debt reported in Lines 10 and 11, respectively.

Note 5. Line 25 plus Line 26 must equal Line 21.



## 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)	\$113,966 (R)	\$641,239 (R)	1
2	Wasatch Insurance Ltd.		Common	Insurance	4,942 (P)		2
3	Union Pacific Resources		Common	Track Construction		1 (R)	3
4	UP Fruit Express Company		Direct	Repair & Service Equip.	3,188 (P)		4
5	UP Fruit Express Company		Direct	Equipment Rental	14,047 (P)		5
6	UP Motor Freight Company		Direct	Repair & Service Equip.	50,023 (P)		6
7	UP Motor Freight Company		Direct	Equipment Rental	149 (P)		7
8	UP Freight Services Company		Direct	Freight Brokerage	50,238 (R)		8
9	Alton & Southern Railway Co.		Direct	Material & Service	21,717 (R)		9
10	American Refrigeration Transit Co.		Direct	Material & Service	490 (P)		10
11							11
12							12
13							13
14	Union Pacific Corporation		Controlled	Acquisition of CNW & SP and payoff CNW debt	3,162,332 (P)	3,162,332 (P)	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24

Balance 12-31-93	\$281,177	Sale of Receivables	100,000
Remittances	2,175,175	Payment of Debt	(92,162)
Recalls	(927,000)	Payments for Parent Company	9,090
Taxes	(234,015)	Interest	(93,886)
Insurance	(12,997)	Intercompany Interest	29,883
Dividends	(331,600)	UP Technology Charges	38,900
New Financing	86,478	Other	(367,204)
Equipment Purchase	0	Balance 12-31-94	\$641,239
AVR Sale - Interest	(16,700)		

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 700

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

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

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes. Lengths of track should be reported to the nearest WHOLE mile adjusted to accord with footings: i.e., counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile. In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification. In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of single or first main track), and in the following columns the lengths of second main track; all other main tracks, passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

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

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

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

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

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

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

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

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

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

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

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

700. MILEAGE OPERATED AT CLOSE OF YEAR										
Line No.	Class (a)	Proportion owned or leased by Respondent (b)	Running tracks, passing tracks, cross-overs, etc.				Miles of way switching tracks (g)	Miles of yard switching tracks (h)	Total (i)	Line No.
			Miles of road (c)	Miles of second main track (d)	Miles of all other main tracks (e)	Miles of passing tracks cross-overs, and turnouts (f)				
1	1	100%	19,514	2,629	122	2,533	2,693	4,442	31,933	1
2										2
3										3
4										4
5	1J	12.5%	-	-	-	-	30	-	30	5
6	1J	23.0%	1	1	-	-	-	5	7	6
7	1J	25.0%	-	1	-	-	6	14	21	7
8	1J	33.3%	7	-	-	4	15	31	57	8
9	1J	37.5%	2	2	-	-	-	3	7	9
10	1J	50.0%	206	154	-	20	94	266	740	10
11	1J	66.6%	-	-	-	-	5	3	8	11
12		Total 1J	216	158	-	24	150	322	870	12
13										13
14										14
15		Total 1 and 1J	19,730	2,787	122	2,557	2,843	4,764	32,803	15
16										16
17										17
18										18
19										19
20	3A		-	-	-	-	-	1	1	20
21	3B		424	5	-	38	158	128	753	21
22										22
23		Total 3	424	5	-	38	158	129	754	23
24										24
25										25
26										26
27										27
28	5		2,631	683	23	197	378	287	4,199	28
29	5J		-	-	-	-	-	6	6	29
30		Total 5	2,631	683	23	197	378	293	4,205	30
31										31
32										32
33										33
34										34
35										35
36										36
37										37
38										38
39										39
40										40
41										41
42										42
43										43
44										44
45										45
46										46
47										47
48										48
49										49
50										50
51										51
52										52
53										53
54										54
55										55
56										56
57		TOTAL	22,785	3,475	145	2,792	3,379	5,186	37,762	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	820				151	971	1		2
3		Colorado	612				17	629			3
4		Idaho	1,005				176	1,181	25		4
5		Illinois	1,399				146	1,545	3	757	5
6		Iowa	1,676				80	1,756		1,753	6
7		Kansas	1,479	137			132	1,748	588		7
8		Louisiana	785				51	836			8
9		Missouri	911			6	205	1,122	338	168	9
10		Montana	125					125	52		10
11		Nebraska	1,044	110			114	1,268	252	201	11
12		Nevada	684					684			12
13		Oklahoma	587			380	3	970	5		13
14		Oregon	534				138	672	42		14
15		Tennessee	10				7	17	2		15
16		Texas	3,013			38	507	3,558	294		16
17		Utah	801				6	807	8		17
18		Washington	344				219	563	105		18
19		Wyoming	927				172	1,099		355	19
20		Michigan	165				7	172			20
21		Minnesota	482				242	724		172	21
22		South Dakota	159					159		724	22
23		Wisconsin	837				306	1,143		159	23
24										1,143	24
25											25
26											26
27											27
28											28
29											29
30											30
31		TOTAL MILEAGE	19,373	247		424	2,741	22,785	1,840	5,432	31
32		(single track)									32

## NOTES AND REMARKS

Notes to Schedule 710S

1. Includes 57 locomotives, 130 bi-level auto racks, 1 locomotive crane purchased and 53 locomotives, 120 covered hoppers, 323 equipped boxcars, 244 plain boxcars, 300 mechanical refrigerator cars, 28 tie cars, 2 burro crane cars, 1 pile driver car and 1 boom rest car rebuilt in previous years but financially complete this year.
2. Excludes 34 locomotives, 192 tri-level auto racks, 174 bi-level auto racks, 80 plain boxcars, 85 gondola cars purchased and 41 locomotives, 158 tri-level auto racks, 240 insulated boxcars, 203 appliance boxcars, 209 mechanical refrigerator cars, 220 plain boxcars, 38 equipped boxcars, 15 gondola cars, 3 bridge service cars, 4 burro crane cars, 7 office cars, 2 rail train caboose cars and 3 crew cars rebuilt but not financially complete this year.

## INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (c) give the number of units purchased new or built in company shops. In column (d) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (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 (f).
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

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

## Schedule 710

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 (f), 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 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 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))	Aggregate capacity of units reported in col. (i) (see line 7)	
1		LOCOMOTIVE UNITS											1
2		Diesel-freight units	5										2
3		Diesel-passenger units	2,850	10	75	41	61	79	13	53	66	185,900	3
4		Diesel-multiple purpose units	250				731	10	2,676	952	3,628	11,537,515	4
5		Diesel-switching units	3,105	10	75	41	175	88	3,42	73	415	678,900	5
6		TOTAL (lines 1 to 4)					967		3,031	1,078	4,109	12,412,315	6
7		Electric-locomotives											7
8		Other self-powered units (steam)	2								2		8
9		TOTAL (lines 5, 6 and 7)	3,107	10	75	41	967	89	3,031	1,078	4,111	12,412,315	9
10		Auxiliary units	27								27		10
		TOTAL LOCOMOTIVE UNITS											
10		(lines 8 and 9)	3,134	10	75	41	967	89	3,031	1,078	4,138	N/A	10

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

Line No.	Cross Check	Type of design of units (a)	Before Jan. 1, 1975 (b)	During Calendar Year				TOTAL (i)	Line No.
				Between Jan. 1, 1975 and Dec. 31, 1979 (c)	Between Jan. 1, 1980 and Dec. 31, 1984 (d)	Between Jan. 1, 1985 and Dec. 31, 1989 (e)	Between Jan. 1, 1990 and Dec. 31, 1994 (f)		
11		Diesel	752	1,028	970	647	655	59	11
12		Electric							12
13		Other self-powered units (steam)	2						13
14		TOTAL (lines 11 to 13)	754	1028	970	647	655	59	14
15		Auxiliary units		4	20	3			15
16		TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	754	1030	990	650	655	59	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.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h) & (i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including reclassification and second hand units purchased or leased from others (f)							
		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches (PA, PB, PBO)												17
17		Combined cars												
18		(All class C, except CSB)												18
19		Parlor cars (PBC, PC, PL, PO)												19
20		Sleeping cars (PS, PT, PAS, PDS)												20
		Dining, grill and tavern cars												
21		(All class D, PD)												21
		Non-passenger-carrying cars												
22		(All Class B, CSB, M, PSA, IA)												22
23		TOTAL (lines 17 to 22)												23
		Self-Propelled												
		Electric passenger cars												
24		(EP, ET)												24
25		Electric combined cars (EC)												25
		Internal combustion rail												
26		motorcars (ED, EG)												26
		Other self-propelled cars												
27		(Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 to 28)												29
		COMPANY SERVICE CARS												
30		Business car (PV)	16						27		27			30
31		Board outfit cars (MWX)	449					50	463		463			31
		Derrick and snow removal												
32		cars (MWU, MWV, MWV, MWK)	46					6	96		96			32
		Dump and ballast cars												
33		(MWB, MWD)	1,805					39	2,333		2,333			33
		Other maintenance and												
34		service equipment cars	2,413					31	7,094		7,094			34
35		TOTAL (lines 30 to 34)	4,529					128	10,013		10,013			35

## 710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

1. Give particulars of each of the various classes of equipment which respondent owned or leased during the year.
2. In column (d) give the number of units purchased or built in company shops. In column (e) give the number of new units leased from others. The term "new" means a unit placed in service for the first time on any railroad.
3. Units leased to others for a period of one year or more are reportable in column (n). Units temporarily out of respondent's service and rented to others for less than one year are to be included in column (j). 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_)	22						36
37		Plain box cars - 50' longer (B3_0-7, B4_0-7, B5_, B6_, B7_, B8_)	3,658				36	2,218	37
38		Equipped box cars (All Code A, Except A_5_)	9,135		80	100	423	1,332	38
39		Plain gondola cars (All Codes, G & J_1_, J_2_, J_3_, J_4_)	6,202					64	39
40		Equipped gondola cars (All Code E)	3,160		74			7,707	40
41		Covered hopper cars (C_1_, C_2_, C_3_, C_4_)	23,373			1,000		12,841	41
42		Open top hopper cars—general service (All Code H)	10,145					4,140	42
43		Open top hopper cars—special service (J_Q, and All Code K)	1,134					1,147	43
44		Refrigerator cars — mechanical (R_5_, R_6_, R_7_, R_8_, R_9_)	1,836			294		242	44
45		Refrigerator cars — non-mechanical (R_0_, R_1_, R_2_)	2,805				240	2,043	45
46		Flat cars — TOFC/COFC (All Code P, Q and S, Except Q8_)	213					477	46
47		Flat cars — multi-level (All Code V)	27						47
48		Flat cars — general service (F10_, F20_, F30_)	620					19	48
49		Flat cars — other (F_1_, F_2_, F_3_, F_4_, F_5_, F_6_, F_8_, F40_)	2,661					67	49
50		Tank cars — under 22,000 gallons (T_0_, T_1_, T_2_, T_3_, T_4_, T_5_)	148						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_)	126						52
53		TOTAL (lines 36 to 52)	65,290		154	1,394	699	32,297	53
54		Caboose (All Code M-930)		157				59	54
55		TOTAL (lines 53 and 54)	65,290	157	154	1,394	699	32,356	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 retired from service respondent whether owned or leased, including reclassification (h)	Units at Close of Year						Line No.
		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	1	21		21		1,155		36
37	815	1,974	3,323	5,297		410,272		37
38	602	9,654	814	10,468		835,047		38
39	4,909	1,283	74	1,357		106,963		39
40	127	8,027	2,787	10,814		1,034,971	47	40
41	518	21,529	15,167	36,696		3,672,108	645	41
42	616	10,713	2,956	13,669		579,337		42
43	9	2,140	132	2,272		192,994		43
44	306		2,066	2,066		136,630	1,860	44
45	365	3,662	1,061	4,723		341,405	50	45
46	15	675		675		40,894		46
47		27		27		991		47
48	29	610		610		49,067		48
49	37	2,687	4	2,691		238,985		49
50	1	147		147		12,314		50
51			25	25		1,402		51
52		123	3	126		10,211		52
53	8,150	63,272	28,412	91,684		7,664,746	2,602	53
54	15			201				54
55	8,165	63,272	28,412	91,685	0	7,664,746	2,602	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.)							56
57		Non-self-propelled vessels (Car floats, lighters, etc.)							57
58		TOTAL (lines 56 and 57)							58
59		HIGHWAY REVENUE EQUIPMENT Chassis Z1 __, Z67 __, Z68 __, Z69 __							59
60		Dry van U2 __, Z __, Z6 __, 1-6	740					251	60
61		Flat bed U3 __, Z3 __							61
62		Open bed U4 __, Z4 __							62
63		Mechanical refrigerator U5 __, Z5 __							63
64		Bulk hopper U6 __, Z6 __							64
65		Insulated U7 __, Z7 __							65
66		Tank (1) Z8 __, 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)	740					251	70

## NOTES AND REMARKS

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

Units reported in column G are trailers acquired with the acquisition of CNW.

## 710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Changes during the year (concluded)	Units at Close of Year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in cols. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56									56
57									57
58									58
59									59
60		300	691		691		13,201		60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70		300	691		691		13,201		70

NOTES AND REMARKS

## 710S. UNIT COST OF EQUIPMENT INSTALLED DURING THE YEAR

(Dollars in Thousands)

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

## NEW UNITS

Line No.	Class of equipment (a)	Number of units (b)	Total weight (tons) (c)	Total cost (d)	Method of acquisition (see instructions) (e)	Line No.
1	Locomotive					1
2	Diesel Road Freight					2
3	4380 HP Dash 9-44C	3	612	5,881		3
4	4135 HP Dash 8-40C	54	10,692	71,218		4
5	Freight Train Cars					5
6	Bi-Level Auto Racks	130	2,184	5,516		6
7	Tri-Level Auto Racks	63	1,502	2,385		7
8	Work Equipment					8
9	Locomotive Crane	1	121	1,015		9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
	1/2/ TOTAL	251	N/A	86,015	N/A	
26		REBUILT UNITS				26
27	Locomotive					27
28	Centennial	1	279	1,140		28
29	SD 40-2	53	10,367	21,664		29
30	Work Equipment					30
31	Boom Rest Car	2	65	22		31
32	Burro Crane Car	6	216	15		32
33	Pile Drive Car	1	36	21		33
34	Tie Car	68	1,784	170		34
35	Equipment Car	8	279	76		35
36	Freight Train Cars					36
37	Mechanical Refrigerator	300	12,803	9,095		37
38	Equipped Box	390	18,261	16,799		38
39	Covered Hopper	120	3,592	2,100		39
40	Plain Box	244	9,307	6,215		40
41	1/2/ TOTAL	1,193	N/A	57,517	N/A	41
42						42
43	1/2/ GRAND TOTAL	1,444	N/A	143,532	N/A	43

1/ 2/ See note on Page 76.

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

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 than 5 million gross ton miles per track mile per year, but at least 1 million (include passing tracks, turnouts and crossovers).  
D - Freight density of less than 1 million gross ton miles per track mile per year (include passing tracks, turnouts and crossovers).  
E - Way and yard switching tracks (passing tracks, crossovers and turnouts shall be included in category A, B, C, D, F, and Potential abandonments, as appropriate.)  
F - Track over which any passenger service is provided (other than potential abandonments). Mileage should be included within track categories A through E unless there is dedicated entirely to passenger service F.

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

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

## 720. TRACK AND TRAFFIC CONDITIONS

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

Line No.	Track category (a)	Mileage of tracks at end of period (whole numbers) (b)	Average annual traffic density in millions of gross ton-miles per track-mile* (use two decimal places) (c)	Average running speed limit (use two decimal places) (d)	Track miles under slow orders at end of period (e)	Line No.
1	A	11,426	38.80		N/A	1
2	B	6,627	12.89	N/A		2
3	C	4,778	3.50			3
4	D	3,118	0.99			4
5	E	7,509	XXXXXXX	XXXXXXX		5
6	TOTAL	33,458				6
7	F	12	XXXXXXX	XXXXXXX		7
8	Potential abandonments	191				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 cross-ties laid in replacement										Switch and bridge ties (board feet) (j)	Cross-ties switch and bridge ties Percent of spot maintenance (k)	Line No.
		New ties					Second-hand ties							
		Wooden		Concrete (d)	Other (e)	Wooden		Other (h)	Total (i)					
		Treated (b)	Untreated (c)			Treated (f)	Untreated (g)							
1	A	676,879		282,929		29,579		885	990,272	1,941,485		1		
2	B	147,542				40,663		26,803	217,008	526,830		2		
3	C	16,403				3,465		2,319	22,187	322,898		3		
4	D	134,814				65,093		49,671	249,578	554,658		4		
5	E	150,987		37,093		57,946		37,382	283,408	4,005,450		5		
6	TOTAL	1,126,625		320,022		196,746		119,060	1,762,453	7,351,321		6		
7	F											7		
8	Potential abandonment	626				317			943	6,250		8		
9	Average cost per cross-ties \$30.23 and switch ties (MBM) \$686.95											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 ties, the 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)	Live 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										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		Botched rail (g)	Welded rail (f)				
		Welded rail (b)	Botched rail (c)	Welded rail (d)	Botched rail (e)						
1	A	392.57	4.16	16.33	13.63	17.79	408.90			1	
2	B	11.10	7.64	111.99	12.10	19.74	123.09		N/A	2	
3	C	0.62	0.25	6.13	14.22	14.47	6.75			3	
4	D	7.96	1.21	77.59	4.69	5.90	85.55			4	
5	E	13.53	8.10	93.57	7.87	15.98	107.10			5	
6	TOTAL	425.78	21.36	305.61	52.51	73.88	731.39			6	
7	F			0.10	0.10	0.10	0.10			7	
8	Potential abandonment			0.10	1.90	1.90				8	
9	Average cost of new and relay rail laid in replacement per gross ton \$568 New \$221 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										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										20	
21										21	
22										22	
23										23	
24										24	
25										25	
26										26	
27										27	
28										28	
29										29	
30										30	
31										31	
32										32	
33	TOTAL	N/A				N/A				33	
34	Number of miles 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) Pounds	Line-haul companies (miles of main track) (b)	Switching and terminal companies (miles of all tracks) (c)	Remarks (d)	Line No.
1					1
2	140	11			2
3	136	3,415			3
4	133	8,030			4
5	132	543			5
6	131	667			6
7	130	13			7
8	127	10			8
9	119	1,319			9
10	115	3,340			10
11	113	1			11
12	112	2,372			12
13	110	312			13
14	100	860			14
15	90	1,275			15
16	85	165			16
17	80	143			17
18	75	257			18
19	72	137			19
20	70	6			20
21	66	2			21
22	65	7			22
23	60	9			23
24	Under				24
25	60	2			25
26					26
27	TOTAL	22,896			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

## 728. 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	990,272	1,941,485	3.3	N/A	426.99	3.7	1,325,933.0	1,517.9	13.3	1	
2	B	217,008	526,830	1.2		142.83	2.2	197,177.0	226.7	4.4	2	
3	C	22,187	322,898	0.2		21.22	0.4	139,957.0	169.0	4.8	3	
4	D	249,578	554,658	3.0		91.45	3.0	1,388,722.0	1,587.5	62.7	4	
5	E	283,408	4,005,450	1.4		123.08	1.6	37,029.0	42.4	0.4	5	
6	TOTAL	1,762,453	7,351,321	2.0		805.27	2.4	3,085,718.0	3,532.4	9.1	6	
7	F	943	6,250	3.0		0.1	0.8				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	849,131,966		1
2	Passenger	5,733,508		2
3	Yard switching	91,959,820		3
4	TOTAL	746,824,992		4
5	COST OF FUEL \$(000)	\$458,455		5
6	Work Train	2,344,495		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 line cars (whether or not under railroad control) and shipper-owned cars. A car-mile is a movement of a unit of car equipment a distance of 1 mile. Report miles made by flatcars carrying loaded highway trailers or empty highway trailers moving under revenue billings as loaded freight car-miles and miles made by flatcars carrying other empty highway trailers as empty freight car-miles. Exclude miles made by motorcars and report miles made by business 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 sources, 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 sources, 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.

(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.

## 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	28	XXXXXX	31
32		4-111 Box-Plain 50-Foot and Longer	50,257	XXXXXX	32
33		4-112 Box-Equipped	166,518	XXXXXX	33
34		4-113 Gondola-Plain	32,197	XXXXXX	34
35		4-114 Gondola-Equipped	73,189	XXXXXX	35
36		4-115 Hopper-Covered	361,159	XXXXXX	36
37		4-116 Hopper-Open Top-General Service	188,787	XXXXXX	37
38		4-117 Hopper-Open Top-Special Service	24,183	XXXXXX	38
39		4-118 Refrigerator-Mechanical	40,673	XXXXXX	39
40		4-119 Refrigerator-Non-Mechanical	35,372	XXXXXX	40
41		4-120 Flat-TOFC/COFC	8,788	XXXXXX	41
42		4-121 Flat-Multi-Level	17,441	XXXXXX	42
43		4-122 Flat-General Service	3,755	XXXXXX	43
44		4-123 Flat-All Other	37,858	XXXXXX	44
45		4-124 All Other Car Types	1,102	XXXXXX	45
46		4-125 TOTAL (Lines 31-45)	1,041,307	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	33,819	XXXXXX	48
49		4-132 Box-Equipped	2,331	XXXXXX	49
50		4-133 Gondola-Plain	220,598	XXXXXX	50
51		4-134 Gondola-Equipped	4,894	XXXXXX	51
52		4-135 Hopper-Covered	351,262	XXXXXX	52
53		4-136 Hopper-Open Top-General Service	9,829	XXXXXX	53
54		4-137 Hopper-Open Top-Special Service	115,313	XXXXXX	54
55		4-138 Refrigerator-Mechanical	300	XXXXXX	55
56		4-139 Refrigerator-Non-Mechanical	6,481	XXXXXX	56
57		4-140 Flat-TOFC/COFC	326,696	XXXXXX	57
58		4-141 Flat-Multi-Level	306,846	XXXXXX	58
59		4-142 Flat-General Service	105	XXXXXX	59
60		4-143 Flat-All Other	35,004	XXXXXX	60
61		4-144 Tank Under 22,000 Gallons	127,623	XXXXXX	61
62		4-145 Tank-22,000 Gallons and Over	139,240	XXXXXX	62
63		4-146 All Other Car Types	1,517	XXXXXX	63
64		4-147 TOTAL (lines 47-63)	1,681,858	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	12,444	XXXXXX	66
67		4-152 Box-Equipped	612	XXXXXX	67
68		4-153 Gondola-Plain	30,348	XXXXXX	68
69		4-154 Gondola-Equipped	1,221	XXXXXX	69
70		4-155 Hopper-Covered	84,289	XXXXXX	70
71		4-156 Hopper-Open Top-General Service	1,313	XXXXXX	71
72		4-157 Hopper-Open Top-Special Service	25,590	XXXXXX	72
73		4-158 Refrigerator-Mechanical	59	XXXXXX	73
74		4-159 Refrigerator-Non-Mechanical	1,313	XXXXXX	74
75		4-160 Flat-TOFC/COFC	23,643	XXXXXX	75
76		4-161 Flat-Multi-Level	157,131	XXXXXX	76
77		4-162 Flat-General Service	67	XXXXXX	77
78		4-163 Flat-All Other	28,285	XXXXXX	78
79		4-164 Tank Under 22,000 Gallons	37,288	XXXXXX	79
80		4-165 Tank-22,000 Gallons and Over	35,682	XXXXXX	80
81		4-166 All Other Car Types	781	XXXXXX	81
82		4-167 TOTAL (lines 65-81)	440,066	XXXXXX	82
83		4-17 Work Equipment and Company Freight Car-Miles	40,216	XXXXXX	83
84		4-18 No Payment Car-Miles (I)	2,604,738	XXXXXX	84
		4-19 Total Car-Miles by Train Type (Note)	XXXXXX	XXXXXX	
85		4-191 Unit Trains	2,703,346	XXXXXX	85
86		4-192 Way Trains	369,761	XXXXXX	86
87		4-193 Through Trains	4,025,650	XXXXXX	87
88		4-194 TOTAL (lines 85-87)	7,098,757	XXXXXX	88
89		4-20 Caboose Miles	207	XXXXXX	89

(1) Total number of loaded miles 0 and empty miles 0 by roadrunner 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.

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

(N) Yard switching hours are hours expended in switching service performed by yard crews in yards where regular switching service is maintained, including 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 inside 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 railroad's expense. (Performed at railroad's expense means that railroad employees perform the service or that the railroad hires a subsidiary or outside contractor to perform the service.) Do not include those trailers/containers which are picked up or delivered by a shipper or motor carrier, etc., when a tariff provision requires the shipper-motor carrier, etc., and not the railroad to perform that service. Note: The count should reflect the 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 railroad cars on line at the end of the year (except surplus cars, see below). Foreign railroad cars refer to freight cars owned by other railroads whose interline rental is settled on time (by hour) and actual line-haul mileage charges under the Code of Car Hire Rules.

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

Surplus cars are cars which are in serviceable condition for loading on the last day of the year, but have not been placed for loading within 48 hours. This count can be an annual average based on weekly count of cars that have not been placed for loading within 48 hours.

## 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)	22,785		1
		2. Train Miles - Running (B)	XXXXXX	XXXXXX	
2		2-01 Unit Trains	26,690,479	XXXXXX	2
3		2-02 Way Trains	9,376,434	XXXXXX	3
4		2-03 Through Trains	61,514,199	1,042,421	4
5		2-04 TOTAL TRAIN MILES (lines 2-4)	97,581,112	1,042,421	5
6		2-05 Motorcars (C)	-	-	6
7		2-06 TOTAL ALL TRAINS (lines 5,6)	97,581,112	1,042,421	7
		3. Locomotive Unit Miles (D)	XXXXXX	XXXXXX	
		Road Service (E)	XXXXXX	XXXXXX	
8		3-01 Unit Trains	75,370,088	XXXXXX	8
9		3-02 Way Trains	21,532,452	XXXXXX	9
10		3-03 Through Trains	180,136,742	1,158,932	10
11		3-04 TOTAL (lines 8-10)	277,039,282	1,158,932	11
12		3-11 Train Switching (F)	17,258,724	XXXXXX	12
13		3-21 Yard Switching (G)	27,216,933	31,254	13
14		3-31 TOTAL ALL SERVICES (line 11, 12, 13)	321,514,939	1,190,186	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	6	XXXXXX	15
16		4-011 Box-Plain 50-Foot and Longer	73,658	XXXXXX	16
17		4-012 Box-Equipped	187,201	XXXXXX	17
18		4-013 Gondola-Plain	32,778	XXXXXX	18
19		4-014 Gondola-Equipped	83,254	XXXXXX	19
20		4-015 Hopper-Covered	354,382	XXXXXX	20
21		4-016 Hopper-Open Top-General Service	180,801	XXXXXX	21
22		4-017 Hopper-Open Top-Special Service	24,360	XXXXXX	22
23		4-018 Refrigerator-Mechanical	66,436	XXXXXX	23
24		4-019 Refrigerator-Non-Mechanical	53,757	XXXXXX	24
25		4-020 Flat-TOFC/COFC	154,541	XXXXXX	25
26		4-021 Flat-Multi-Level	33,052	XXXXXX	26
27		4-022 Flat-General Service	3,136	XXXXXX	27
28		4-023 Flat-All Other	39,155	XXXXXX	28
29		4-024 All Other Car Types-Total	1,055	XXXXXX	29
30		4-025 TOTAL (Lines 15-29)	1,290,572	XXXXXX	30

## 755. RAILROAD OPERATING STATISTICS -- Concluded

Line No.	Cross Check	Item description (a)	Freight train (b)	Passenger train (c)	Line No.
		6. Gross Ton-Miles (thousands) (K)	XXXXXX		
98		6-01 Road Locomotives	52,302,447	162,084	98
		6-02 Freight Trains, Cars, Cnts., and Caboose	XXXXXX	XXXXXX	
99		6-020 Unit Trains	216,810,189	XXXXXX	99
100		6-021 Way Trains	26,357,473	XXXXXX	100
101		6-022 Through Trains	296,278,907	XXXXXX	101
102		6-03 Passenger-Trains, Cars, and Cnts.	4,165	447,959	102
103		6-04 Non-Revenue	4,348,859	XXXXXX	103
104		6-05 TOTAL (lines 98-103)	596,102,040	610,043	104
		7. Tons of Freight (thousands)	XXXXXX	XXXXXX	
105		7-01 Revenue	427,010	XXXXXX	105
106		7-02 Non-Revenue	6,492	XXXXXX	106
107		7-03 TOTAL (lines 105, 106)	433,502	XXXXXX	107
		8. Ton-Miles of Freight (thousands) (L)	XXXXXX	XXXXXX	
108		8-01 Revenue-Road Service	288,197,340	XXXXXX	108
109		8-02 Revenue-Lake Transfer Service	-	XXXXXX	109
110		8-03 TOTAL (lines 108, 109)	288,197,340	XXXXXX	110
111		8-04 Non-Revenue-Road Service	2,716,288	XXXXXX	111
112		8-05 Non-Revenue-Lake Transfer Service	-	XXXXXX	112
113		8-06 TOTAL (lines 111, 112)	2,716,288	XXXXXX	113
114		8-07 TOTAL-REVENUE AND NON-REVENUE (lines 110, 113)	290,913,628	XXXXXX	114
		9. Train Hours (M)	XXXXXX	XXXXXX	
115		9-01 Road Service	4,634,992	XXXXXX	115
116		9-02 Train Switching	1,223,110	XXXXXX	116
117		10. TOTAL YARD-SWITCHING HOURS (N)	1,847,219	XXXXXX	117
		11. Train-Miles Work Trains (O)	XXXXXX	XXXXXX	
118		11-01 Locomotives	981,462	XXXXXX	118
119		11-02 Motorcars	-	XXXXXX	119
		12. Number of Loaded Freight Cars (P)	XXXXXX	XXXXXX	
120		12-01 Unit Trains	2,213,036	XXXXXX	120
121		12-02 Way Trains	2,147,705	XXXXXX	121
122		12-03 Through Trains	6,103,551	XXXXXX	122
123		13. TOFC/COFC-No. of Rev. Trailers and Containers Loaded and Unloaded (Q)	2,484,150	XXXXXX	123
124		14. Multi-Level Cars-No. of Motor Vehicles Loaded and Unloaded (Q)	2,164,412	XXXXXX	124
125		15. TOFC/COFC-No. of Rev. Trailers Picked Up and Delivered (R)	18,163	XXXXXX	125
		16. Revenue Tons-Marine Terminal (S)	XXXXXX	XXXXXX	
126		16-01 Marine Terminals-Coal	-	XXXXXX	126
127		16-02 Marine Terminals-Ore	2,574,721	XXXXXX	127
128		16-03 Marine Terminals-Other	208,099	XXXXXX	128
129		16-04 TOTAL (lines 126-128)	2,782,820	XXXXXX	129
		17. Number of Foreign Per Diem Cars on Line (T)	XXXXXX	XXXXXX	
130		17-01 Serviceable	42,528	XXXXXX	130
131		17-02 Unserviceable	484	XXXXXX	131
132		17-03 Surplus	235	XXXXXX	132
133		17-04 TOTAL (lines 130-132)	43,247	XXXXXX	133

## VERIFICATION

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

## OATH

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

State of Pennsylvania

County of Lehigh

M. B. Smith, Jr.  
(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, 1995 to and including December 31, 1995

[Signature]  
(Signature of affiant)

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

My commission expires \_\_\_\_\_

Use an  
L.S.  
impression seal

\_\_\_\_\_  
(Signature of officer authorized to administer oaths)

## SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent.)

State of Nebraska

County of Douglas

R. J. Burns  
(Insert here name of the affiant.)

makes oath and says that he is

President 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, 1995, to and including December 31, 1995

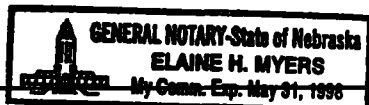
[Signature]  
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 8th day of March, 1996

My commission expires May 31, 1998

Use an  
L.S.  
impression seal

[Signature]  
(Signature of officer authorized to administer oaths.)



[illegible]

## CORRECTIONS

[illegible]

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