

RC-119400

WESTERN MARYLAND

1983

ANNUAL REPORT

OF

WESTERN MARYLAND RAILWAY COMPANY

TO THE

INTERSTATE COMMERCE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1983

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

(Name) B. G. Lawler (Title) Vice-President and Controller

(Telephone number) 301 237-3646
(Area code) (Telephone number)

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

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - ASSETS
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c) *	Line No.
Current Assets						
1		701	Cash		(950)	1
2		702	Temporary Cash Investments	77	58 733	2
3		703	Special Deposits		201	3
Accounts Receivable						
4		704	- Loan and Notes			4
5		705	- Interline and Other Balances		623	5
6		706	- Customers		1 377	6
7		707	- Other	6	1 880	7
8		709, 708	- Accrued Accounts Receivables		17 212	8
9		708.5	- Receivables from Affiliated Companies	248	3 826	9
10		709.5	- Less: Allowance for Uncollectible Accounts		(310)	10
11		710, 711, 714	Working Funds Prepayments Deferred Income Tax Debits	186	199	11
12		712	Materials and Supplies		248	12
13		713	Other Current Assets	578	1 172	13
14			TOTAL CURRENT ASSETS	1 095	84 211	14
Other Assets						
15		715, 716, 717	Special Funds	1 372	1 689	15
16		721, 721.5	Investments and Advances Affiliated Companies (Schedule 310)	22 926	4 334	16
17		722, 723	Other Investments and Advances	6	6	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)	1 304	1 434	19
20		739, 741	Other Assets	123	185	20
21		743	Other Deferred Debits	1 535	2 095	21
22		744	Accumulated Deferred Income Tax Debits			22
23			TOTAL OTHER ASSETS	27 356	9 743	23
Road and Equipment						
24		731, 732	Road (Schedules 330 and 330A)	144 043	139 754	24
25	*		Equipment	132 735	135 751	25
26			Unallocated Items	3 114	3 256	26
27			Accumulated Depreciation and Amortization (Schedules 335, 340, 342, 351)	(136 677)	(133 876)	27
28			Net Road and Equipment	143 215	144 885	28
29	*		TOTAL ASSETS	171 666	238 839	29

NOTES AND REMARKS

Effective May 1, 1983 pursuant to an operating agreement, all the properties of the respondent are being operated in and for the account of the Baltimore and Ohio Railroad Company.

200. COMPARATIVE STATEMENT OF FINANCIAL POSITION - LIABILITIES AND SHAREHOLDERS' EQUITY
(Dollars in Thousands)

Line No.	Cross Check	Account	Title (a)	Balance at close of year (b)	Balance at beginning of year (c)*	Line No.
Current Liabilities						
30		751	Loans and Notes Payable			30
31		752	Accounts Payable; Interline and Other Balances		232	31
32		753	Audited Accounts and Wages		1 150	31
33		754	Other Accounts Payable	13)	805	33
34		755, 756	Interest and Dividends Payable	349	3 021	34
35		757	Payables to Affiliated Companies	5 038	885	35
36		759	Accrued Accounts Payable	113	16 220	36
37		760, 761, 761.5, 762	Taxes Accrued	486)	8 303	37
38		763	Other Current Liabilities	1	1 094	38
39		764	Equipment Obligations and Other Long-Term Debt due Within One Year	5 135	5 437	39
40			TOTAL CURRENT LIABILITIES	10 637	37 147	40
Non-Current Liabilities						
41		765, 767	Funded Debt Unmatured	4 380	2 086	41
42		766	Equipment Obligations	40 586	45 584	42
43		766.5	Capitalized Lease Obligations		4 504	43
44		768	Debt in Default			44
45		769	Accounts payable; Affiliated Companies	3 554	1 964	45
46		770.1, 770.2	Unamortized Debt Premium	78)	93)	46
47		781	Interest in Default			47
48		783	Deferred Revenues-Transfers from Government Authorities			48
49		786	Accumulated Deferred Income Tax Credits	34 556	29 106	49
50		771, 772, 774, 775, 782, 784	Other Long-Term Liabilities and Deferred Credits	1 578	4 481	50
51			TOTAL NONCURRENT LIABILITIES	84 976	87 632	51
Shareholders' Equity						
52		791, 792	Capital Stock: (Schedule 230)			52
53			Common Stock	62 368	62 368	53
54			Preferred Stock		5 363	54
55			Discount on Capital Stock			55
56		794, 795	Additional Capital (Schedule 230)	1 108	1 615	56
57		797	Retained Earnings: Appropriated	229	229	57
58		798	Unappropriated (Schedule 220)	12 348	44 486	58
59		798.1	Net Unrealized Loss on Noncurrent Marketable Equity Securities			59
60		798.5	Less: Treasury Stock		1	60
61			Net Stockholders Equity	76 053	114 060	61
62	*		TOTAL LIABILITIES AND SHAREHOLDERS EQUITY	171 666	238 659	62

NOTES AND REMARKS

Restated to: (a) Conform Accounting Methods as a result of CSX Merger per Letter of Request dated March 29, 1984 (b) Adopt Track Structure Depreciation per ICC Order #36988 dated 2/17/83.

WM	TSD	Conforming
L-24	\$55 516	\$
L-27	60 348	
L-45		965
L-49	(1 413)	
L-58	3 419	965

210. RESULTS OF OPERATIONS (Dollars in Thousands)

1. Disclose the requested information for the respondent pertaining to the results of operations for the year.

2. Report total operating expenses from Schedule 410 of this report. Any disparities in expense amounts shown in this schedule and expense amounts reported in Schedule 410 must be fully explained on page 12.

3. List dividends from investments accounted for under the cost method on the appropriate line No. 19 for Account No. 513. "Dividend Income." List dividends accounted for by the equity method on the appropriate dividend line No. 25 for Account No. 513 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 49 plus 50 plus 51, column (b)
Line 52, column (b)

Schedule 210

= Line 64, column (b)
= Line 65, column (b)
= Line 66, column (b)

Schedule 410

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

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

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c) *	Freight-related revenue & expenses (d)	Passenger-related revenue & expenses (e)	Line No.
		ORDINARY ITEMS					
		OPERATING INCOME					
		Railway Operating Income					
1		(101) Freight	22 048	84 099	22 048		1
2		(102) Passenger					2
3		(103) Passenger-Related					3
4		(104) Switching	428	1 221	428		4
5		(105) Water Transfers					5
6		(106) Demurrage	190	774	190		6
7		(110) Incidental	179	787	179		7
8		(121) Joint Facility-Credit	1	2	1		8
9		(122) Joint Facility-Debit	(10)	(49)	(10)		9
10		(501) Railway operating revenues (Exclusive of transfers from Government Authorities-lines 1-9)	22 836	86 834	22 836		10
11		(502) Railway operating revenues-Transfers from Government Authorities for current operations					11
12		(503) Railway operating revenues-Amortization of deferred transfers from Government Authorities					12
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)	22 836	86 834	22 836		13
14	*	(531) Railway operating expenses	21 292	68 758	21 292		14
15	*	Net revenue from railway operations	1 544	18 076	1 544		15
		OTHER INCOME					
16		(506) Revenue from property used in other than carrier operations	11	31			16
17		(510) Miscellaneous rent income	11 949	1 929			17
18		(512) Separately operated properties-Profit					18
19		(513) Dividend Income (cost method)	43	16			19
20		(514) Interest Income	1 923	7 575			20
21		(516) Income from sinking and other funds	170	199			21
22		(517) Release of premiums on funded debt					22
23		(518) Contributions from other companies					23
24		(519) Miscellaneous income	685	143			24
		Income from affiliated companies					
25		(513) Dividends (equity method)					25
26		Equity in undistributed earnings (losses)		(12)			26
27		TOTAL OTHER INCOME (lines 16-26)	14 781	9 881			27
28		TOTAL INCOME (lines 15, 27)	16 325	27 957			27
		MISCELLANEOUS DEDUCTIONS FROM INCOME					
29		(534) Expenses of property used in other than carrier operations	3 742	21			29
30		(535) Taxes on property used in other than carrier operations	491				30
31		(543) Miscellaneous rent expense	14	4			31
32		(544) Miscellaneous taxes	899	69			32
33		(545) Separately operated properties-Loss					33
34		(549) Maintenance of investment organization					34
35		(550) Income transferred to other companies					35
36		(551) Miscellaneous income charges	353	1 046			36
37		(553) Uncollectible accounts	41	191			37
38		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-37)	5 540	1 331			38
39		Income available for fixed charges Lines 28, 38)	10 785	26 626			39

210. RESULTS OF OPERATIONS-Continued
(Dollars in Thousands)

Line No.	Cross Check	Item (a)	Amount for current year (b)	Amount for preceding year (c)*	Line No.
		FIXED CHARGES			
		(546) Interest on funded debt:			
40		(a) Fixed interest not in default	5 454	6 104	40
41		(b) Interest in default			41
42		(547) Interest on unfunded debt	12	21	42
43		(548) Amortization of discount on funded debt	29	32	43
44		TOTAL FIXED CHARGES (lines 40-43)	5 495	6 157	44
45		Income after fixed charges (lines 39, 44)	5 290	20 469	45
		OTHER DEDUCTIONS			
		(546) Interest on funded debt:			
46		(c) Contingent interest			46
		UNUSUAL OR INFREQUENT ITEMS			
47		(555) Unusual or infrequent items (debit) credit			47
48		Income (Loss) from continuing operations (before income taxes)	5 290	20 469	48
		PROVISIONS FOR INCOME TAXES			
		(556) Income taxes on ordinary income:			
49	*	Federal income taxes	(3 160)	5 143	49
50	*	State income taxes	(649)	1 119	50
51	*	Other income taxes	1	1	51
52	*	(557) Provision for deferred taxes	5 450	3 183	52
53		TOTAL PROVISIONS FOR INCOME TAXES (lines 49-52)	1 642	9 446	53
54	*	Income from continuing operations	3 648	11 023	54
		DISCONTINUED OPERATIONS			
55		(560) Income or loss from operations of discontinued segments (less applicable income taxes of \$)			55
56		(562) Gain or loss on disposal of discontinued segments (less applicable income taxes of \$)	3 648	11 023	56
57		Income before extraordinary items			57
		EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES			
58		(570) Extraordinary items (Net)			58
59		(590) Income taxes on extraordinary items			59
60		(591) Provision for deferred taxes-Extraordinary items			60
61		TOTAL EXTRAORDINARY ITEMS (lines 58-60)			61
62		(592) Cumulative effect of changes in accounting principles (less applicable income taxes of \$)			62
63	*	Net income (Loss)	3 648	11 023	63
		Reconciliation of net railway operating income (NROI)			
64	*	Net revenues from railway operations	1 544	18 076	64
65	*	(556) Income taxes on ordinary income (-)	3 808	(6 263)	65
66	*	(557) Provision for deferred income taxes (-)	(5 450)	(3 183)	66
67		Income from lease of road and equipment (+)			67
68		Rent for leased roads and equipment (+)	26	28	68
69		Net railway operating income (loss)	(72)	8 658	69

Current year railway operating revenues and expenses represent activity for the period January 1, 1983 through April 30, 1983. Effective May 1, 1983 the properties of Western Maryland Railway are being operated in and for the account of the Baltimore and Ohio Railroad Company (B&O). Pursuant to the operating agreement, the B&O has assumed all Western Maryland Railway's operating revenues and expenses and compensates the Western Maryland for depreciation, interest and rent for rail assets used.

NOTES AND REMARKS FOR SCHEDULES 210 and 220

1. Restate to: Adopt Track Structure Depreciation per ICC Order #36988 dated February 17, 1983.

<u>TSD</u>	<u>Increase (Decrease)</u>
L-14	\$1,067
L-52	(517)

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 330 AND 330A

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in Account No. 731, "Road and Equipment Property," and Account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If the amount in Account 732 for road or for equipment is less than 5% of the amount in Account 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b), and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of Accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In column (c) and (e) should be included all entries covering expenditures for additions and betterments, as defined, whether or not replacing other property.

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

7. If during the year an individual charge of \$100,000 or more was made to Account No. 2, "Land for Transportation Purposes," state in a footnote the cost, location, area, and other details which will identify the property.

8. Report on line 29 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

10. If an amount of less than \$2,000 is used as the minimum for additions and betterments to property investment accounts as provided for in Instruction 2-2 of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

NOTES AND REMARKS

330. ROAD AND EQUIPMENT PROPERTY
(Dollars in Thousands)

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment, and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	5 721			1
2		(3) Grading	15 868			2
3		(4) Other right-of-way expenditures	31			3
4		(5) Tunnels and subways	574			4
5		(6) Bridges, trestles, and culverts	6 365			5
6		(7) Elevated structures				6
7		(8) Ties 1/	29 431			7
8		(9) Rail and other track material 1/	33 874			8
9		(11) Ballast 1/	11 492			9
10		(13) Fences, sheds, and signs	117			10
11		(16) Station and office buildings	2 885			11
12		(17) Roadway buildings	402			12
13		(18) Water stations				13
14		(19) Fuel stations	356			14
15		(20) Shops and enginehouses	3 461			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks	1 055			17
18		(24) Coal and ore wharves	5 261			18
19		(25) TOFC/COFC terminals	892			19
20		(26) Communication systems	901			20
21		(27) Signals and interlockers	2 028			21
22		(29) Power plants	113			22
23		(31) Power-transmission systems	646			23
24		(35) Miscellaneous structures	107			24
25		(37) Roadway machines	2 550			25
26		(39) Public improvements - Construction	879			26
27		(44) Shop machinery	1 735			27
28		(45) Power-plant machinery	579			28
29		Other (specify and explain) 2/	7 719			29
30		TOTAL EXPENDITURES FOR ROAD	135 042			30
31		(52) Locomotives	33 711			31
32		(53) Freight-train cars	100 216			32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment	1 013			36
37		(58) Miscellaneous equipment	811			37
38		TOTAL EXPENDITURES FOR EQUIPMENT	135 751			38
39		(76) Interest during construction	3 140			39
40		TOTAL	273 933			40
41		(80) Other elements of investment				41
42		(90) Construction in progress	117			42
43		GRAND TOTAL	274 050			43

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt Ratable Depreciation for Track Structures versus RRB method of accounting.

2/ Beginning balance includes \$1,564M of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

330. ROAD AND EQUIPMENT, PROPERTY - Continued
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments during the year	Credits for property retired during the year	Net changes during the year	Balance at close of year	Line No.
		(e)	(f)	(g)	(h)	
1			181	(181)	5 540	1
2		380	730	(350)	15 518	2
3		1		1	32	3
4		14		14	588	4
5		238	(5)	243	6 608	5
6						6
7		2 353	(4)	2 357	31 788	7
8		3 721	403	3 318	37 192	8
9		886	4	882	12 374	9
10		3		3	120	10
11		115	115		2 885	11
12		10		10	412	12
13						13
14		9		9	365	14
15		79	225	(146)	3 315	15
16						16
17		26		26	1 081	17
18		133		133	5 394	18
19		23		23	915	19
20		25		25	926	20
21		106	4	102	2 130	21
22		3		3	116	22
23		16	13	3	649	23
24		8		8	115	24
25		8	625	(617)	1 933	25
26			4	(4)	875	26
27		30	218	(188)	1 547	27
28			52	(52)	527	28
29		(1 542)	28	(1 570)	6 149	29
30		6 645	2 593	4 052	139 094	30
31		1 683	1 636	47	33 758	31
32		(4)	2 356	(2 360)	97 856	32
33						33
34						34
35						35
36		29	50	(21)	992	36
37		11	693	(682)	129	37
38		1 719	4 735	(3 016)	132 735	38
39			81	(81)	3 059	39
40		8 364	7 409	955	274 888	40
41						41
42		(62)		(62)	55	42
43		8 302	7 409	893	274 943	43
44						44
45						45
46						46
47						47
48						48

330A. IMPROVEMENTS ON LEASED PROPERTY

(Dollars in Thousands)

Line No.	Cross Check	Account	Balance at beginning of year	Expenditures during the year for original road and equipment ment. and road extensions	Expenditures during the year for purchase of existing lines, reorganizations, etc.	Line No.
		(a)	(b)	(c)	(d)	
1		(2) Land for transportation purposes	4			1
2		(3) Grading	446			2
3		(4) Other right-of-way expenditures				3
4		(5) Tunnels and subways				4
5		(6) Bridges, trestles, and culverts	225			5
6		(7) Elevated structures				6
7		(8) Ties 1/	884			7
8		(9) Rail and other track material 1/	1 560			8
9		(11) Ballast 1/	1 044			9
10		(13) Fences, snowsheds, and signs	2			10
11		(16) Station and office buildings	12			11
12		(17) Roadway buildings	(4)			12
13		(18) Water stations	2			13
14		(19) Fuel stations				14
15		(20) Shops and enginehouses	(3)			15
16		(22) Storage warehouses				16
17		(23) Wharves and docks				17
18		(24) Coal and ore wharves				18
19		(25) TOFC/COFC terminals				19
20		(26) Communication systems	32			20
21		(27) Signals and interlockers	437			21
22		(29) Power plants				22
23		(31) Power-transmission systems				23
24		(35) Miscellaneous structures				24
25		(37) Roadway machines				25
26		(39) Public improvements - Construction	44			26
27		(44) Shop machinery				27
28		(45) Power-plant machinery				28
29		Other (specify and explain) 2/	27			29
30		TOTAL EXPENDITURES FOR ROAD	4 712			30
31		(52) Locomotives				31
32		(53) Freight-train cars				32
33		(54) Passenger-train cars				33
34		(55) Highway revenue equipment				34
35		(56) Floating equipment				35
36		(57) Work equipment				36
37		(58) Miscellaneous equipment				37
38		TOTAL EXPENDITURES FOR EQUIPMENT	NONE			38
39		(76) Interest during construction				39
40		TOTAL	4 712			40
41		(80) Other elements of investment				41
42		(90) Construction in progress				42
43		GRAND TOTAL	4 712			43

1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt ratable depreciation for Track Structures versus RRB method of accounting.

2/ Beginning balance includes \$27K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

330A. IMPROVEMENTS ON LEASED PROPERTY - Continued
(Dollars in Thousands)

Line No.	Cross Check	Expenditures for additions and betterments during the year (e)	Credits for property retired during the year (f)	Net changes during the year (g)	Balance at close of year (h)	Line No.
1					4	1
2		5		5	451	2
3						3
4						4
5		3		3	228	5
6						6
7		62	1	61	945	7
8		133	5	128	1 688	8
9		63	1	62	1 106	9
10					2	10
11					12	11
12					(4)	12
13					2	13
14						14
15					(3)	15
16						16
17						17
18						18
19						19
20					32	20
21		5		5	442	21
22						22
23						23
24						24
25						25
26					44	26
27						27
28						28
29		(27)		(27)		29
30		244	7	237	4 949	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38					NONE	38
39						39
40		244	7	237	4949	40
41						41
42						42
43		244	7	237	4 949	43
44						44
45						45
46						46
47						47
48						48

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

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

3. Show in columns (e), (f), and (g) data applicable to property, used but not owned, when the rent therefor is not included in Account Nos. 31-11-00, 31-12-00, 31-13-00, 31-21-00, 31-22-00, and 31-23-00, inclusive.

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

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

less than 5% of total road owned or total equipment owned, respectively.

Line No.	Account (a)	OWNED AND USED			LEASED FROM OTHERS			Line No.
		Depreciation base		Annual composite rate (percent) (d)	Depreciation base		Annual composite rate (percent) (g)	
		At beginning of year (b)	At close of year (c)		At beginning of year (e)	At close of year (f)		
		ROAD						
1	(3) Grading	15 866	15 517	0.06	358	358	0.05	1
2	(4) Other, right-of-way expenditures	32	32	1.75	2	2	2.73	2
3	(5) Tunnels and subways	574	589	0.62				3
4	(6) Bridges, trestles, and culverts	6 352	6 608	1.40	75	75	1.36	4
5	(7) Elevated structures							5
6	(8) Ties	29 421	31 788	1.95				6
7	(9) Rail and other track material	33 874	37 192	2.95				7
8	(11) Ballast	11 492	12 374	2.95				8
9	(13) Fences, snow sheds, and signs	117	119	2.00	14	14	1.95	9
10	(16) Station and office buildings	2 886	2 885	2.16	14	14	2.39	10
11	(17) Roadway buildings	402	412	2.78				11
12	(18) Water stations							12
13	(19) Fuel stations	352	366	2.86				13
14	(20) Shops and enginehouses	3 354	3 208	1.73				14
15	(22) Storage warehouses							15
16	(23) Wharves and docks	1 054	1 081	3.57				16
17	(24) Coal and ore wharves	5 262	5 394	1.85				17
18	(25) TOFC/COFC terminals	892	914	3.38				18
19	(26) Communication systems	898	926	1.55				19
20	(27) Signals and interlockers	2 040	2 141	1.90	1	1	2.93	20
21	(29) Power plants	113	116	1.92				21
22	(31) Power-transmission systems	646	649	1.78				22
23	(35) Miscellaneous structures	103	115	1.40	1	1	2.28	23
24	(37) Roadway machines	2 555	1 933	4.74				24
25	(39) Public improvements—Construction	656	657	1.95	7	7	2.46	25
26	(44) Shop machinery	1 709	1 521	2.64				26
27	(45) Power-plant machinery	579	527	2.50				27
28	All other road accounts	7 716	6 149	2.96	50	50	0.67	28
29	Amortization (other than defense projects)							29
30	TOTAL ROAD	128 955	133 213	1.70	522	522	0.43	30
		EQUIPMENT						
31	(52) Locomotives	33 711	33 638	3.49				31
32	(53) Freight-train cars	100 216	98 630	4.92				32
33	(54) Passenger-train cars							33
34	(55) Highway revenue equipment							34
35	(56) Floating equipment							35
36	(57) Work equipment	979	963	3.78				36
37	(58) Miscellaneous equipment	811	135	9.55				37
38	TOTAL EQUIPMENT	135 717	133 366	4.56	NONE	NONE	NONE	38
39	GRAND TOTAL	264 672	266 579		522	522		39

Footnotes 1/ to 3/ for Schedules 332 and 335 shown on page 37.

NOTES AND REMARKS

339. ACCRUED LIABILITY—LEASED PROPERTY

(Dollars in Thousands)

1. Disclose the required information relating to credits and debits of Account 772, "Accrued Liability Leased Property," during the year concerning road and equipment leased from others.
2. In column (c), enter amounts charged to operating expenses; in column (e), enter debits to account arising from retirements; in column (f), enter amounts paid to lessor.
3. Any inconsistencies between credits to account, charges to operating expenses and payments to lessors should be fully explained.
4. Required disclosure may be omitted if leased road and equipment property represents 5% or less of total property owned and used.
5. If settlement for depreciation is made currently between lessee and lessor, and no debits or credits to Account No. 772 are made by the accounting company, show in column (c) the charges to operating expenses, and in column (f) show payments made to the lessor in settlement thereof.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO ACCOUNTS During the year		DEBITS TO ACCOUNTS During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	7					7	1
2		(4) Other, right-of-way expenditures	2					2	2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	40	1				41	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	14					14	9
10		(16) Station and office buildings	17					17	10
11		(17) Roadway buildings	1					1	11
12		(18) Water stations	2					2	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	1					1	20
21		(29) Power plants							21
22		(31) Power-transmission systems							22
23		(35) Miscellaneous structures	1					1	23
24		(37) Roadway machines							24
25		(39) Public improvements—Construction	6					6	25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts 1/	30	1				31	28
29		Amortization (Adjustments)							29
30		TOTAL ROAD	121	2				123	30
		EQUIPMENT							
31		(52) Locomotives							31
32		(53) Freight-train cars							32
33		(54) Passenger-train cars							33
34		(55) Highway revenue equipment							34
35		(56) Floating equipment							35
36		(57) Work equipment							36
37		(58) Miscellaneous equipment							37
38		Amortization Adjustments							38
39		TOTAL EQUIPMENT	NONE					NONE	39
40		GRAND TOTAL	121	2				123	40

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

1/ Includes Account 1 Engineering charges.

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 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. 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.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading	472	477	% 0.05	1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts	345	348	1.36	4
5	(7) Elevated structures				5
6	(8) Ties	884	945	2.95	6
7	(9) Rail and other track material	1 560	1 688	2.95	7
8	(11) Ballast	746	1 106	2.95	8
9	(13) Fences, snow sheds, and signs	3	3	1.95	9
10	(16) Station and office buildings	29	29	2.39	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	31	32	2.96	19
20	(27) Signals and interlockers	446	451	2.93	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	38	38	2.46	25
26	(44) Shop machinery*				26
27	(43) Power-plant machinery*				27
28	All other road accounts 1/	33			28
29	Amortization (Adjustments)				29
30	TOTAL ROAD	4 587	5 117	1.44	30
	EQUIPMENT				
31	(52) Locomotives				31
32	(53) Freight-train cars				32
33	(54) Passenger-train cars				33
34	(55) Highway revenue equipment				34
35	(56) Floating equipment				35
36	(57) Work equipment				36
37	(58) Miscellaneous equipment				37
38	Amortization Adjustments				38
39	TOTAL EQUIPMENT	NONE	NONE		39
40	GRAND TOTAL	4 587	5 117	1.44	40

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

Railroad Annual Report R-1 1/ Beginning balance includes \$33K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

342. ACCUMULATED DEPRECIATION—IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS

(Dollars in Thousands)

1. Enter the required information concerning debits and credits to Account 733, "Accumulated Depreciation—Improvements on Leased Property," during the year relating to improvements made to road and equipment property leased from others, the depreciation charges for which are included in operating expenses of the respondent.
2. If any entries are made for column (d) "Other credits" or column (f) "Other debits," state the facts occasioning such entries on page 35. A debit balance in column (b) or (g) for any primary account should be shown in parentheses 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. 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.

less than 5% of total road owned by the Government									
Line No.	Cross check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	List No.
				Charges to others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading	10					10	1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts	180	5	2			187	4
5		(7) Elevated structures							5
6		(8) Ties	424		26			450	6
7		(9) Rail and other track material	1 840		16			1 856	7
8		(11) Ballast	445		21			466	8
9		(13) Fences, snow sheds, and signs	2					2	9
10		(16) Station and office buildings	28					28	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	23	1				24	19
20		(27) Signals and interlockers	370	13	3			386	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	35	1				36	25
26		(44) Shop machinery*							26
27		(45) Power-plant machinery*							27
28		All other road accounts 1/	6				6		28
29		TOTAL ROAD	3 363	20	68		6	3 445	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		TOTAL EQUIPMENT	NONE					NONE	37
38		GRAND TOTAL	3 363	20	68		6	3 445	38

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

1/ Beginning balance includes \$6K of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.

Notes and Remarks for Schedules 332 and 335 (pages 32 and 33)

- 1/ As required by ICC Order No. 36988, Track Accounts have been restated to adopt Ratable Depreciation for Track Structures versus RRB method of accounting.
- 2/ Beginning balance includes \$1,564M of assigned not distributed Engineering charges. Year 1983 Engineering charges distributed to appropriate depreciable account to arrive at depreciable base.
- 3/ The estimated service life of locomotives and freight cars has been revised in 1983 resulting in reduced depreciation expense of \$209 and \$53; respectively.

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

(Dollars in Thousands)

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

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

3. In column (d) show the composite rates used to compute the depreciation for the month of December and on lines 29 and 37 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.

Line No.	Account (a)	Depreciation base		Annual composite rate (percent) (d)	Line No.
		At beginning of year (b)	At close of year (c)		
	ROAD				
1	(3) Grading				1
2	(4) Other, right-of-way expenditures				2
3	(5) Tunnels and subways				3
4	(6) Bridges, trestles, and culverts				4
5	(7) Elevated structures				5
6	(8) Ties				6
7	(9) Rail and other track material				7
8	(11) Ballast				8
9	(13) Fences, snow sheds, and signs				9
10	(16) Station and office buildings				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	None	None		29
	EQUIPMENT				
30	(52) Locomotives				30
31	(53) Freight-train cars				31
32	(54) Passenger-train cars				32
33	(55) Highway revenue equipment				33
34	(56) Floating equipment				34
35	(57) Work equipment				35
36	(58) Miscellaneous equipment			N/A	36
37	TOTAL EQUIPMENT	None	None		37
38	GRAND TOTAL	None	None	XXXX	38

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

Form 3-2 (11-64) (Rev. 11-64) (Instructions on back)									
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 others (c)	Other credits (d)	Retirements (e)	Other debits (f)		
		ROAD							
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles, and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							6
7		(9) Rail and other track material							7
8		(11) Ballast							8
9		(13) Fences, snow sheds, and signs							9
10		(16) Station and office buildings							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	None					None	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		TOTAL EQUIPMENT	None					None	37
38		GRAND TOTAL	None					None	38

410. RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Commission's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		WAY AND STRUCTURES ADMINISTRATION								
1		Track	55		1		56		56	1
2		Bridge and Building	12				12		12	2
3		Signal	12		1		13		13	3
4		Communication	13				13		13	4
5		Other	83		11	422	516		516	5
6		REPAIR AND MAINTENANCE								
6		Roadway - Running	195	2	61	(42)	216		216	6
7		Roadway - Switching	4				4		4	7
8		Tunnels and Subways - Running	7				7		7	8
9		Tunnels and Subways - Switching								9
10		Bridges and Culverts - Running	71	10		2	83		83	10
11		Bridges and Culverts - Switching	4				4		4	11
12		Ties - Running		144			144		144	12
13		Ties - Switching		27			27		27	13
14		Rail and other track material - Running	47	(813)		46	(720)		(720)	14
15		Rail and other track material - Switching				(2)	(2)		(2)	15
16		Ballast - Running		64			64		64	16
17		Ballast - Switching								17
18		Road Property Damaged - Running	15		7		22		22	18
19		Road Property Damaged - Switching								19
20		Road Property Damaged - Other								20
21		Signals and Interlockers - Running	138	30	(32)	(18)	118		118	21
22		Signals and Interlockers - Switching	1	2			3		3	22
23		Communications Systems	40	40	(4)	2	78		78	23
24		Power Systems			3	(1)	2		2	24
25		Highway Grade Crossings - Running			5		5		5	25
26		Highway Grade Crossings - Switching								26
27		Station and Office Buildings	14	(1)	6	(4)	15		15	27
28		Shop Buildings - Locomotives	8	5		(2)	11		11	28
29		Shop Buildings - Freight Cars						N/A		29
30		Shop Buildings - Other Equipment	81		14	1	96		96	30

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
101		Locomotive Servicing Facilities	5				5		5	101
102		Miscellaneous Buildings and Structures	14	4	1	1	20		20	102
103		Coal Terminals	34	(2)			32	N/A	32	103
104		Ore Terminals	24	3	37	(2)	62	N/A	62	104
105		Other Marine Terminals						N/A		105
106		TOFC/COFC - Terminals	17	26	5	2	50	N/A	50	106
107		Motor Vehicle Loading and Distribution Facilities						N/A		107
108		Facilities for Other Specialized Service Operations	22	2	3		27	N/A	27	108
109		Roadway Machines	55	77	30	(1)	161		161	109
110		Small Tools and Supplies	2	25	231	(108)	150		150	110
111		Snow Removal	91		1	13	105		105	111
112		Fringe Benefits - Running	N/A	N/A	N/A	231	231		231	112
113		Fringe Benefits - Switching	N/A	N/A	N/A	13	13		13	113
114		Fringe Benefits - Other	N/A	N/A	N/A	168	168		168	114
115		Casualties and Insurance - Running	N/A	N/A	N/A	15	15		15	115
116		Casualties and Insurance - Switching	N/A	N/A	N/A					116
117		Casualties and Insurance - Other	N/A	N/A	N/A	316	316		316	117
118	*	Lease Rentals - Debit - Running	N/A	N/A		N/A				118
119	*	Lease Rentals - Debit - Switching	N/A	N/A	6	N/A	6		6	119
120	*	Lease Rentals - Debit - Other	N/A	N/A	7	N/A	7		7	120
121	*	Lease Rentals - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	121
122	*	Lease Rentals - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	122
123	*	Lease Rentals - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	123
124		Joint Facility Rent - Debit - Running	N/A	N/A	914	N/A	914		914	124
125		Joint Facility Rent - Debit - Switching	N/A	N/A		N/A				125
126		Joint Facility Rent - Debit - Other	N/A	N/A	11	N/A	11		11	126
127		Joint Facility Rent - [Credit] - Running	N/A	N/A	(64)	N/A	(64)	()	(64)	127
128		Joint Facility Rent - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	128
129		Joint Facility Rent - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	129
130	*	Other Rents - Debit - Running	N/A	N/A		N/A				130
131	*	Other Rents - Debit - Switching	N/A	N/A		N/A				131
132	*	Other Rents - Debit - Other	N/A	N/A		N/A				132
133	*	Other Rents - [Credit] - Running	N/A	N/A	()	N/A	()	()	()	133

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		REPAIR AND MAINTENANCE - Continued								
134	*	Other Rents - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	134
135	*	Other Rents - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	135
136	*	Depreciation - Running	N/A	N/A	N/A	755	755		755	136
137	*	Depreciation - Switching	N/A	N/A	N/A	42	42		42	137
138	*	Depreciation - Other	N/A	N/A	N/A	42	42		42	138
139		Joint Facility - Debit - Running	N/A	N/A	176	N/A	176		176	139
140		Joint Facility - Debit - Switching	N/A	N/A		N/A				140
141		Joint Facility - Debit - Other	N/A	N/A	3	N/A	3		3	141
142		Joint Facility - [Credit] - Running	N/A	N/A	(21)	N/A	(21)	()	(21)	142
143		Joint Facility - [Credit] - Switching	N/A	N/A	()	N/A	()	()	()	143
144		Joint Facility - [Credit] - Other	N/A	N/A	()	N/A	()	()	()	144
145		Dismantling Retired Road Property - Running	7			22	29		29	145
146		Dismantling Retired Road Property - Switching	1				1		1	146
147		Dismantling Retired Road Property - Other								147
148	*	Other - Running	29		2	12	43		43	148
149	*	Other - Switching	3			(5)	(2)		(2)	149
150	*	Other - Other			11	73	84		84	150
151		TOTAL WAY AND STRUCTURES	1 104	(355)	1 426	1 993	4 168		4 168	151
		EQUIPMENT								
		LOCOMOTIVES								
201		Administration			1		1		1	201
202	*	Repair and Maintenance	297	308	285	2	892		892	202
203	*	Machinery Repair	11	8			19		19	203
204		Equipment Damaged								204
205		Fringe Benefits	N/A	N/A	N/A	87	87		87	205
206		Other Casualties and Insurance	N/A	N/A	N/A	16	16		16	206
207	*	Lease Rentals - Debit	N/A	N/A		N/A				207
208	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	()	()	208
209		Joint Facility Rent - Debit	N/A	N/A		N/A				209
210		Joint Facility Rent - [Credit]	N/A	N/A	(14)	N/A	(14)	()	(14)	210
211	*	Other Rents - Debit	N/A	N/A	906	N/A	906		906	211
212	*	Other Rents - [Credit]	N/A	N/A	(242)	N/A	(242)	()	(242)	212
213	*	Depreciation	N/A	N/A	N/A	295	295		295	213
214		Joint Facility - Debit	N/A	N/A		N/A				214
215		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	215
216	*	Repairs Billed to Others - [Credit]	N/A	N/A	()	N/A	()	()	()	216

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Freight Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - Continued								217
218	*	Dismantling Retired Property	1		8		9		9	218
219		Other								219
219		TOTAL LOCOMOTIVES	309	316	944	400	1 969		1 969	219
220		FREIGHT CARS								220
220		Administration	11		1	4	16	N/A	16	220
221	*	Repair and Maintenance	446	455	874	27	1 802	N/A	1 802	221
222	*	Machinery Repair	2	1	8		11	N/A	11	222
223		Equipment Damaged			6		6	N/A	6	223
224		Fringe Benefits	N/A	N/A	N/A	129	129	N/A	129	224
225		Other Casualties and Insurance	N/A	N/A	N/A	(86)	(86)	N/A	(86)	225
226	*	Lease Rentals - Debit	N/A	N/A	761	N/A	761	N/A	761	226
227	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	N/A	()	227
228		Joint Facility Rent - Debit	N/A	N/A		N/A		N/A		228
229		Joint Facility Rent - [Credit]	N/A	N/A	()	N/A	()	N/A	()	229
230	*	Other Rents - Debit	N/A	N/A	2 871	N/A	2 871	N/A	2 871	230
231	*	Other Rents - [Credit]	N/A	N/A	(3 554)	N/A	(3 554)	N/A	(3 554)	231
232	*	Depreciation	N/A	N/A	N/A	1 606	1 606	N/A	1 606	232
233		Joint Facility - Debit	N/A	N/A		N/A		N/A		233
234		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()	234
235	*	Repairs Billed to Others - [Credit]	N/A	N/A	(790)	N/A	(790)	N/A	(790)	235
236		Dismantling Retired Property						N/A		236
237	*	Other	1		(17)		(16)	N/A	(16)	237
238		TOTAL FREIGHT CARS	460	456	160	1 680	2 756	N/A	2 756	238
301		OTHER EQUIPMENT								301
301		Administration	16		16	56	88		88	301
302	*	Repair and Maintenance	14		11		25	N/A	25	302
303		Trucks, Trailers, and Containers - Revenue Service						N/A		303
304		Floating Equipment - Revenue Service								304
305		Passenger and Other Revenue Equipment								305
306		Computers and Data Processing Systems								306
307	*	Machinery	81	14	8	1	104		104	307
308		Work and Other Non-Revenue Equipment	32	7	18	2	59		59	308
309		Equipment Damaged			2		2		2	309
310		Fringe Benefits	N/A	N/A	N/A	40	40		40	310
311	*	Other Casualties and Insurance	N/A	N/A	N/A	11	11		11	311
312	*	Lease Rentals - Debit	N/A	N/A		N/A				312
312	*	Lease Rentals - [Credit]	N/A	N/A	()	N/A	()	()	()	312

410. RAILWAY OPERATING EXPENSES - Continued (Dollars in Thousands)

Road Initials:

MM

Year 19 83

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
313		OTHER EQUIPMENT - Continued								
314		Joint Facility Rent - Debit	N/A	N/A						
315	*	Joint Facility Rent - [Credit]	N/A	N/A						313
316	*	Other Rents - Debit	N/A	N/A	()	N/A	()	()	()	314
317	*	Other Rents - [Credit]	N/A	N/A	28	N/A	28		28	315
318		Depreciation	N/A	N/A	(389)	N/A	(389)	()	(389)	316
319		Joint Facility - Debit	N/A	N/A	N/A	(52)	(52)		(52)	317
320	*	Joint Facility - [Credit]	N/A	N/A	99	N/A	99		99	318
321		Repairs Billed to Others - [Credit]	N/A	N/A	(35)	N/A	(35)	()	(35)	319
322	*	Dismantling Retired Property	N/A	N/A	()	N/A	()	()	()	320
323		Other								321
324		TOTAL OTHER EQUIPMENT	2							322
		TOTAL EQUIPMENT	145	21	(242)	9	11		11	323
		TRANSPORTATION:	914	793	862	2 147	4 716		(9)	324
401		TRAIN OPERATIONS						4 716		
402		Administration								401
403		Engine Crews	104		5	110	219		219	402
404		Train Crews	879			(39)	840		840	403
405		Dispatching Trains	1 415		127	(114)	1 428		1 428	404
406		Operating Signals and Interlockers	103	1	4	218	326		326	405
407		Operating Drawbridges			5		5		5	406
408		Highway Crossing Protection								407
409		Train Inspection and Lubrication			5		5		5	408
410		Locomotive Fuel	436	3	8	(63)	384		384	409
411		Electric Power Purchased or Produced for Motive Power	4	901		13	918		918	410
412		Servicing Locomotives								411
413		Freight Lost or Damaged - Solely Related	36	5	18	(18)	41		41	412
414		Clearing Wrecks	N/A	N/A	N/A					413
415		Fringe Benefits	25	4	60	(13)	76		76	414
416		Other Casualties and Insurance	N/A	N/A	N/A	850	850		850	415
417		Joint Facility - Debit	N/A	N/A	N/A	147	147		147	416
418		Joint Facility - [Credit]	N/A	N/A	117	N/A	117		117	417
419		Other	N/A	N/A	(71)	N/A	(71)	()	(71)	418
		TOTAL TRAIN OPERATIONS	18	5	65	5	93		93	419
420		YARD OPERATIONS	3 020	919	343	1 096	5 378		5 378	420
421		Administration								421
		Switch Crews	118		1		119		119	
			802				802		802	

410. RAILWAY OPERATING EXPENSES - Continued
(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
		YARD OPERATIONS - Continued								
422		Controlling Operations								422
423		Yard and Terminal Clerical	544				544		544	423
424		Operating Switches, Signals, Retarders and Humps	3				3		3	424
425		Locomotive Fuel		189			189		189	425
426		Electric Power Purchased or Produced for Motive Power								426
427		Servicing Locomotives	21		5		26		26	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A					428
429		Clearing Wrecks								429
430		Fringe Benefits	N/A	N/A	N/A	410	410		410	430
431		Other Casualties and Insurance	N/A	N/A	N/A	137	137		137	431
432		Joint Facility - Debit	N/A	N/A	496	N/A	496		496	432
433		Joint Facility - [Credit]	N/A	N/A	(135)	N/A	(135)	()	(135)	433
434		Other		25	23		48		48	434
435		TOTAL YARD OPERATIONS	1 488	214	390	547	2 639		2 639	435
		TRAIN AND YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	39		(1)	N/A	38		38	501
502		Adjusting and Transferring Loads				N/A		N/A		502
503		Car Loading Devices and Grain Doors				N/A		N/A		503
504		Freight Lost or Damaged - all other	N/A	N/A	N/A	130	130		130	504
505		Fringe Benefits	N/A	N/A	N/A	11	11		11	505
506		TOTAL TRAIN AND YARD OPERATIONS COMMON	39		(1)	141	179		179	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration						N/A		507
508	*	Pickup and Delivery and Marine Line Haul	7		46	1	54	N/A	54	508
509	*	Loading and Unloading and Local Marine	18		63	(2)	79	N/A	79	509
510	*	Protective Services						N/A		510
511	*	Freight Lost or Damaged - Solely Related	N/A	N/A	N/A			N/A		511
512	*	Fringe Benefits	N/A	N/A	N/A	7	7	N/A	7	512
513	*	Casualties and Insurance	N/A	N/A	N/A	10	10	N/A	10	513
514	*	Joint Facility - Debit	N/A	N/A		N/A		N/A		514
515	*	Joint Facility - [Credit]	N/A	N/A	()	N/A	()	N/A	()	515
516	*	Other						N/A		516
517	*	TOTAL SPECIALIZED SERVICES OPERATIONS	25		109	16	150	N/A	150	517

410. RAILWAY OPERATING EXPENSES - Concluded (Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Freight					Passenger (g)	Total (h)	Line No.
			Salaries and wages (b)	Material, tools, supplies, fuels, and lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)			
518		ADMINISTRATIVE SUPPORT OPERATIONS								518
		Administration	114		33	174	321		321	518
519		Employees Performing Clerical and Accounting Functions	497	3	52	26	578		578	519
520		Communication Systems Operation			11	61	72		72	520
521		Loss and Damage Claims Processing								521
522		Fringe Benefits	N/A	N/A	N/A	165	165		165	522
523		Casualties and Insurance	N/A	N/A	N/A	26	26		26	523
524		Joint Facility - Debit	N/A	N/A		N/A				524
525		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	525
526		Other			(50)	35	(15)		(15)	526
527		TOTAL ADMINISTRATIVE SUPPORT OPERATIONS	611	3	46	487	1 147		1 147	527
528		TOTAL TRANSPORTATION	5 183	1 136	887	2 287	9 493		9 493	528
601		GENERAL AND ADMINISTRATIVE								601
		Officers - General Administration	256		33	1 348	1 637		1 637	601
602		Accounting, Auditing and Finance								602
603		Management Services and Data Processing								603
604		Marketing								604
605		Sales	136		2	68	206		206	605
606		Industrial Development						N/A		606
607		Personnel and Labor Relations								607
608		Legal and Secretarial	43		15	74	132		132	608
609		Public Relations and Advertising			30	(2)	28		28	609
610		Research and Development								610
611		Fringe Benefits	N/A	N/A	N/A	146	146		146	611
612		Casualties and Insurance	N/A	N/A	N/A	15	15		15	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	(15)	(15)		(15)	613
614		Property Taxes	N/A	N/A	N/A	387	387		387	614
615		Other Taxes Except on Corporate Income or Payrolls	N/A	N/A	N/A	63	63		63	615
616		Joint Facility - Debit	N/A	N/A	1	N/A	1		1	616
617		Joint Facility - [Credit]	N/A	N/A	()	N/A	()	()	()	617
618		Other	90		20	205	315		315	618
619		TOTAL GENERAL AND ADMINISTRATIVE	525		101	2 289	2 915		2 915	619
620	*	TOTAL CARRIER OPERATING EXPENSES	7 726	1 574	3 276	8 716	21 292		21 292	620

415. SUPPORTING SCHEDULE—EQUIPMENT (Dollars in Thousands)							
Line No.	Cross Check	Types of equipment (a)	Repairs (net expense) (b)	Depreciation		Amortization	Line No.
				Owned (c)	Capitalized lease (d)	Adjustment net during year (e)	
1		LOCOMOTIVES					1
		Diesel Locomotive-Yard	178	345			2
2		Diesel Locomotive-Road	714	217		(380)	3
3		Other Locomotive-Yard					4
4		Other Locomotive-Road					5
5	*	TOTAL	892	562		(380)	6
		FREIGHT TRAIN CARS					7
6		Box-Plain 40 Foot	7	1		1	8
7		Box-Plain 50 Foot and Longer	10	5		1	9
8		Box-Equipped	130	242		9	10
9		Gondola-Plain	29	58		6	11
10		Gondola-Equipped	4	13		1	12
11		Hopper-Covered	64	135		9	13
12		Hopper-Open Top-General Service	655	4 270		54	14
13		Hopper-Open Top-Special Service	2	1			15
14		Refrigerator-Mechanical					16
15		Refrigerator-Nonmechanical	5	36		1	17
16		Flat TOPC/COFC	1	2			18
17		Flat Multi-level					19
18		Flat-General Service	13	16		2	20
19		Flat-Other	2	4			21
20		All Other Freight Cars	6	9		1	22
21		Cabooses	84	8			23
22		Auto Racks					24
23		Miscellaneous Accessories					25
24	*	TOTAL FREIGHT TRAIN CARS	1 012	4 825		85	26
		OTHER EQUIPMENT-REVENUE FREIGHT HIGHWAY EQUIPMENT					27
25		Refrigerated Trailers					28
26		Other Trailers	25				29
27		Refrigerated Containers					30
28		Other Containers					31
29		Bogies					32
30		Chassis					33
31		Other Highway Equipment (Freight)					34
32	*	TOTAL HIGHWAY EQUIPMENT	25				35
		FLOATING EQUIPMENT-REVENUE SERVICE					36
33		Marine Line-Haul					37
34		Local Marine					38
35	*	TOTAL FLOATING EQUIPMENT					39
		OTHER EQUIPMENT					40
36	*	Passenger and Other Revenue Equipment (Freight Portion)					41
37	*	Computer and Data Processing Equipment					42
38	*	Machinery-Locomotives ¹	19				43
39	*	Machinery-Freight Cars ²	11				44
40	*	Machinery-Other Equipment ³	104	58		15	45
41	*	Work and Other Non-revenue Equipment	59	16	52	(4)	46
42		TOTAL OTHER EQUIPMENT	193	74	52	11	47
43		TOTAL ALL EQUIPMENT (FREIGHT PORTION)	2 122	5 461	52	(284)	48

¹The data to be reported on line 38 in column (b) is the amount reported in Schedule 410, column (f), line 203, reduced by the allocable portion of line 216.

²The data to be reported on line 39 in column (b) is the amount reported in Schedule 410, column (f), line 222, reduced by the allocable portions of line 235.

³The data to be reported on line 40 in column (b) is the amount reported in Schedule 410, column (f), lines 302 through 306, reduced by the allocable portion of line 320.

415. SUPPORTING SCHEDULE—EQUIPMENT—Continued

Line No.	Cross Check	Lease and rentals (net) (f)	Depreciation base as of 12/31		Accumulated depreciation as of 12/31		Line No.
			Owned (g)	Capitalized lease (h)	Owned (i)	Capitalized lease (j)	
1							1
2		664	33 638		9 979		2
3							3
4							4
5		664	33 638		9 979		5
6		18	103		(3)		6
7			138		27		7
8			5 936		4 253		8
9			3 271		2 543		9
10			523		195		10
11			6 653		2 989		11
12		690	78 942		31 280		12
13			158		83		13
14							14
15			987		765		15
16			80		24		16
17							17
18		10	749		277		18
19			172		45		19
20		43	454		173		20
21			458		229		21
22							22
23			6		1		23
24		761	98 630		42 881		24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40			1 521		895		40
41		(361)	1 098		723		41
42		(361)	2 619		1 618		42
43		1 064	134 887		54 478		43

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

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

416. SUPPORTING SCHEDULE—TRACK
(Dollars in Thousands)

Will be filed prior to April 30, 1984

Line No.	(1) Density category (Class)	(2) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(3) Base \$000	(4) Accum. depr. \$000	(5) Depr. rate %	(6) Base \$000	(7) Accum. depr. \$000	(8) Depr. rate %	(9) Base \$000	(10) Accum. depr. \$000	(11) Depr. rate %	(12) Category total base	(13) Category accum. depr.	
1	I	3												1
2		8												2
3		9												3
4		11												4
5	SUB-TOTAL													5
6	II	3												6
7		8												7
8		9												8
9		11												9
10	SUB-TOTAL													10
11	III	3		N/A	N/A		N/A	N/A		N/A	N/A			11
12		8		N/A	N/A		N/A	N/A		N/A	N/A			12
13		9		N/A	N/A		N/A	N/A		N/A	N/A			13
14		11		N/A	N/A		N/A	N/A		N/A	N/A			14
15	SUB-TOTAL			N/A	N/A		N/A	N/A		N/A	N/A			15
16	IV	3												16
17		8												17
18		9												18
19		11												19
20	SUB-TOTAL													20
21	V	3												21
22		8												22
23		9												23
24		11												24
25	SUB-TOTAL													25
26	BASE GRAND TOTAL			N/A	N/A		N/A	N/A		N/A	N/A		N/A	26
27	ACCUMULATED DEPRECIATION GRAND TOTAL		N/A	—	N/A	N/A	—	N/A	N/A	—	N/A	N/A		27

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (10) = 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.

412. SUPPORTING SCHEDULE—ROAD
(Dollars in Thousands)

Line No.	(a) Density category (Class)	(b) Account No.	Owned and used			Improvements to leased property			Capitalized leases			TOTAL		Line No.
			(c) Base \$000	(d) Accum. depr. \$000	(e) Depr. rate %	(f) Base \$000	(g) Accum. depr. \$000	(h) Depr. rate %	(i) Base \$000	(j) Current year Amort. \$000	(k) Accum. Amort. \$000	(l) Base	(m) Accum. depr. & Amort.	
1	I	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1
2		8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2
3		9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3
4		11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
5	SUB-TOTAL		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5
6	II	3	10 707	(183)	.06	328	(7)	.05	N/A	N/A	N/A	11 035	(190)	6
7		8	21 933	(10 496)	2.95	652	(320)	2.95	N/A	N/A	N/A	22 585	(10 816)	7
8		9	25 662	(28 019)	2.95	1 165	(1 318)	2.95	N/A	N/A	N/A	26 827	(29 337)	8
9		11	8 538	(3 531)	2.95	763	(331)	2.95	N/A	N/A	N/A	9 301	(3 862)	9
10	SUB-TOTAL		66 840	(42 229)		2 908	(1 976)		N/A	N/A	N/A	69 748	(44 205)	10
11	III	3	310	N/A	N/A	10	N/A	N/A	N/A	N/A	N/A	320	N/A	11
12		8	636	N/A	N/A	19	N/A	N/A	N/A	N/A	N/A	655	N/A	12
13		9	744	N/A	N/A	34	N/A	N/A	N/A	N/A	N/A	778	N/A	13
14		11	247	N/A	N/A	22	N/A	N/A	N/A	N/A	N/A	269	N/A	14
15	SUB-TOTAL		1 937	N/A	N/A	85	N/A	N/A	N/A	N/A	N/A	2 022	N/A	15
16	IV	3	4 500	(75)	.06	138	(3)	.05	N/A	N/A	N/A	4 638	(78)	16
17		8	9 218	(4 287)	2.95	274	(131)	2.95	N/A	N/A	N/A	9 492	(4 418)	17
18		9	10 786	(11 444)	2.95	490	(538)	2.95	N/A	N/A	N/A	11 276	(11 982)	18
19		11	3 588	(1 442)	2.95	321	(135)	2.95	N/A	N/A	N/A	3 909	(1 577)	19
20	SUB-TOTAL		28 092	(17 248)		1 223	(807)		N/A	N/A	N/A	29 315	(18 055)	20
21	V	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	21
22		8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22
23		9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23
24		11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	24
25	SUB-TOTAL		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25
26	GRAND TOTAL		96 869	(59 477)	N/A	4 216	(2 783)	N/A	N/A	N/A	N/A	101 085	(62 260)	26

(1) Columns (3) + (6) + (9) = Column 12
Columns (4) + (7) + (11) = Column 13

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

416A. SUPPORTING SCHEDULE -- TRACK

(Dollars in Thousands)

Will be filed prior to April 30, 1984

Line No.	Lessor Property					Line No.
	Density category (Class)	Account	Base \$000	Accumulated depreciation \$000	Depreciation rate %	
1	I	3				1
2		8				2
3		9				3
4		11				4
5	SUB-TOTAL					5
6	II	3				6
7		8				7
8		9				8
9		11				9
10	SUB-TOTAL					10
11	III	3		N/A	N/A	11
12		8		N/A	N/A	12
13		9		N/A	N/A	13
14		11		N/A	N/A	14
15	SUB-TOTAL			N/A	N/A	15
16	IV	3				16
17		8				17
18		9				18
19		11				19
20	SUB-TOTAL					20
21	V	3				21
22		8				22
23		9				23
24		11				24
25	SUB-TOTAL					25
26	GRAND TOTAL					26

INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE 710

Instructions for reporting locomotive and passenger-train car data.

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

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

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

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

9. Cross-checks

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

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

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS														Line No.
Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
1		Locomotive Units	1					1				(H.P.)		1
		Diesel-freight units												2
2		Diesel-passenger units						3	103		103	250 500		3
3		Diesel-multiple purpose units	106											4
4		Diesel-switching units												5
5	*	TOTAL (lines 1 to 4) units	107					4	103		103	250 500		6
6	*	Electric-locomotives												7
7	*	Other self-powered units												8
8	*	TOTAL (lines 5, 6 and 7)	107					4	103		103	250 500		9
9	*	Auxiliary units	2*					2*				N/A		10
10	*	TOTAL LOCOMOTIVE UNITS (lines 8 and 9)	109					6	103		103	N/A		

*Slugs

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

DISTRIBUTION OF LOCOMOTIVE UNITS IN SERVICE OF RESPONDENT AT CLOSE OF YEAR, ACCORDING TO YEAR BUILT, DISREGARDING YEAR OF ACQUISITION													Line No.	
Line No.	Cross Check	Type or design of units (a)	Before Jan. 1, 1960 (b)	Between Jan. 1, 1960 and Dec. 31, 1964 (c)	Between Jan. 1, 1965 and Dec. 31, 1969 (d)	Between Jan. 1, 1970 and Dec. 31, 1974 (e)	Between Jan. 1, 1975 and Dec. 31, 1979 (f)	During Calendar Year						TOTAL (i)
								1980 (g)	1981 (h)	1982 (i)	1983 (j)	1984 (k)		
11	*	Diesel	43	9	12	5	34						103	11
12	*	Electric												12
13	*	Other self-powered units												13
14	*	TOTAL (lines 11 to 13)	43	9	12	5	34						103	14
15	*	Auxiliary units												15
16	*	TOTAL LOCOMOTIVE UNITS (lines 14 and 15)	43	9	12	5	34					N/A	103	16

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

Line No.	Cross Check	Type or design of units (a)	Units in service of respondent at beginning of year (b)	Changes During the Year				Units retired from service of respondent whether owned or leased, including re-classification (g)	Units at Close of Year					Line No.
				Units installed					Owned and used (h)	Leased from others (i)	Total in service of respondent (col. (h)&(i)) (j)	Aggregate capacity of units reported in col. (j) (see ins. 7) (k)	Leased to others (l)	
				New units purchased or built (c)	New units leased from others (d)	Rebuilt units acquired and rebuilt units rewritten into property accounts (e)	All other units including re-classification and second hand units purchased or leased from others (f)							
17		PASSENGER-TRAIN CARS Non-Self-Propelled Coaches [PA, PB, PBO]												17
18		Combined cars [All class C, except CSB]												18
19		Parlor cars [PBC, PC, PL, PO]												19
20		Sleeping cars [PS, PT, PAS, PDS]												20
21		Dining, grill and tavern cars [All class D, PD]										N/A		21
22		Non-passenger-carrying cars [All class B, CSB, M, PSA, IA]	2						2		2	N/A		22
23		TOTAL (lines 17 to 22)	2						2		2			23
24		Self-Propelled Electric passenger cars [EP, ET]												24
25		Electric combined cars [EC]												25
26		Internal combustion rail motorcars [ED, EG]												26
27		Other self-propelled cars (Specify types)												27
28		TOTAL (lines 24 to 27)												28
29		TOTAL (lines 23 and 28)	2						2		2			29
30		COMPANY SERVICE CARS Business cars [PV]										N/A		30
31		Board outfit cars [MWX]	20					8	12		12	N/A		31
32		Derrick and snow removal cars [MWU, MWV, MWW, MWK]	5				21	1	25		25	N/A		32
33		Dump and ballast cars [MWB, MWD]	33				41	1	73		73	N/A		33
34		Other maintenance and service equipment cars	87					58	29		29	N/A		34
35		TOTAL (lines 30 to 34)	145				62	68	139		139	N/A		35

710. INVENTORY OF EQUIPMENT - Continued

Instructions for reporting freight-train car data.

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

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

UNITS OWNED, INCLUDED IN INVESTMENT ACCOUNT, AND LEASED FROM OTHERS									
Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Time-mileage cars (b)	All others (c)	Units installed				
					New units purchased or built (d)	New or rebuilt units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
FREIGHT TRAIN CARS									
36		Plain box cars - 40' (B100-B287)	66						36
37		Plain box cars - 50' and longer (B300-BKK7)	16						37
38		Equipped box cars (All Code A)	351						38
39		Plain gondola cars (All Codes G & J--1, J--2, J--3, and J--4)	248						39
40		Equipped gondola cars (All Code E)	32					24	40
41		Covered hopper cars (All Code C -- 1 --)	538						41
42		Open top hopper cars-general service (All Code H)	5 262						42
43		Open top hopper cars-special service (All Codes K, J--0 and C -- 2 --)	14					8	43
44		Refrigerator cars-non-mechanical (R100-120, 200-220, 300-320, 400-420, 500-520, 600-620, 700-720 and 800-820)	50						44
45		Refrigerator cars-mechanical (R150-170, 250-270, 350-370, 450-470, 550-570, 650-670, 750-770 and 850-870)							45
46		Flat cars-TOFC/COFC (All Code P)	7						46
47		Flat cars-multi-level (All Code V)							47
48		Flat cars-general service (F101-106, F201-206, F301-306)	117						48
49		Flat cars-other (F111-166, 211-266, 311-366, 411-466, 501-826)	13						49
50		Tank cars-under 22,000 gallons (T--0, T--1, T--2, T--3, T--4, T--5)							50
51		Tank cars-22,000 gallons and over (T--6, T--7, T--8, T--9)							51
52		All other freight cars (All Codes L & S and F171-176, 271-276, 371-376, 471-476)	61						52
53		TOTAL (lines 36 to 52)	6 775					32	53
54		Caboose (All Code N)	N/A	61					54
55		TOTAL (lines 53, 54)	6 775	61				32	55

710. INVENTORY OF EQUIPMENT - Continued

4. Column (m) should show aggregate capacity for all units reported in columns (k) and (l), as follows. For freight-train cars, report the nominal capacity (in tons of 2,000 lbs) as provided for in Rule 86 of the AAR Code of Rules Governing Cars in Interchange. Convert the capacity of tank cars to capacity in tons of the commodity which the car is intended to carry customarily.
5. Time-mileage cars refers to freight cars, other than cabooses, owned or held under lease arrangement, whose interline rental is settled on a per diem and line haul mileage basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.

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

Line No.	Cross Check	Changes during year (concluded)		Units retired from service of respondent or whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		All other (l)	Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)
		Time-mileage cars (k)	Units at close of year								
36		32	1	33	34					1 870	
37		1	15		15					825	
38		4	347		347					26 614	
39		42	206		206					18 939	
40		1	55		55					4 127	
41		46	482	10	492					42 040	
42		207	4 084	971	5 055					431 171	
43		3	19		19					1 252	
44		1	49		49					3 388	
45											
46			7		7					385	
47											
48		19	80	18	98					6 786	
49			13		13					851	
50											
51											
52		17	44		44					2 939	
53		373	5 402	1 032	6 434					541 187	
54		2	59		N/A					N/A	
55		375	5 461	1 032	6 434					541 187	

710. INVENTORY OF EQUIPMENT - Continued

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

Line No.	Cross Check	Class of equipment and car designations (a)	Units in service of respondent at beginning of year		Changes during the year				Line No.
			Per diem (b)	All others (c)	Units installed				
					New units purchased or built (d)	New units leased from others (e)	Rebuilt units acquired and rebuilt units rewritten into property accounts (f)	All other units, including reclassification and second hand units purchased or leased from others (g)	
		FLOATING EQUIPMENT							
56		Self-propelled vessels [Tugboats, car ferries, etc.]	N/A						56
57		Non-self-propelled vessels [Car floats, lighters, etc.]	N/A	1					57
58		TOTAL (lines 56 and 57)	N/A	1					58
		HIGHWAY REVENUE EQUIPMENT							
59		Bogie-chassis							59
60		Dry van							60
61		Flat bed							61
62		Open top							62
63		Mechanical refrigerator							63
64		Bulk							64
65		Insulated							65
66		Platform removable sides							66
67		Other trailer or container							67
68		Tractor							68
69		Truck							69
70		TOTAL (lines 59 to 69)							70

NOTES AND REMARKS

710. INVENTORY OF EQUIPMENT - Concluded

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

Line No.	Cross Check	Changes during year (concluded)	Units at close of year						Line No.
		Units retired from service of respondent whether owned or leased, including reclassification (h)	Owned and used (i)	Leased from others (j)	Total in service of respondent (col. (i) & (j))		Aggregate capacity of units reported in col. (k) & (l) (see ins. 4) (m)	Leased to others (n)	
					Per diem (k)	All other (l)			
56					N/A				56
57			1		N/A	1			57
58			1		N/A	1			58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70					NONE				70

NOTES AND REMARKS

