

**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 Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		<b>WAYS &amp; STRUCTURES</b>								
		<b>ADMINISTRATION</b>								
1		Track	45,084	13,960	778	5,148	64,970		64,970	1
2		Bridge & building	14,142	4,380	243	1,613	20,378		20,378	2
3		Signal	13,256	4,106	229	1,512	19,103		19,103	3
4		Communication	6,186	1,915	107	710	8,918		8,918	4
5		Other	9,740	3,011	168	1,110	14,029		14,029	5
		<b>REPAIRS AND MAINTENANCE</b>								
6		Roadway - running	36,496	1,168	21,416	2,766	61,846		61,846	6
7		Roadway - switching	10,113	442	5,694	734	16,983		16,983	7
8		Tunnels & subways - running		89	427	4	520		520	8
9		Tunnels & subways - switching		24	114	1	139		139	9
10		Bridges & culverts - running	12,737	1,679	2,903	2,958	20,277		20,277	10
11		Bridges & culverts - switching	3,383	448	770	785	5,386		5,386	11
12		Ties - running	11,544	619	7,485	2,547	22,195		22,195	12
13		Ties - switching	3,070	163	1,989	678	5,900		5,900	13
14		Rail & other track material - running	77,743	26,711	26,071	6,221	136,746		136,746	14
15		Rail & other track material - switching	20,666	7,100	6,930	1,653	36,349		36,349	15
16		Ballast - running	5,994	493	1,757	518	8,762		8,762	16
17		Ballast - switching	1,594	141	467	138	2,340		2,340	17
18		Road property damaged - running	(1)	13			12		12	18
19		Road property damaged - switching		3			3		3	19
20		Road property damaged - other								20
21		Signals & interlockers - running	49,001	7,302	7,768	6,132	70,203		70,203	21
22		Signals & interlockers - switching	13,025	2,259	2,062	1,626	18,972		18,972	22
23		Communications systems	22,740	8,141	(1,062)	443	30,262		30,262	23
24		Power systems	18	1,469	1,634	285	3,406		3,406	24
25		Highway grade crossings - running	1,935	456	548	378	3,317		3,317	25
26		Highway grade crossings - switching	516	140	148	100	904		904	26
27		Station & office buildings	2,082	1,851	19,221	5,311	28,465		28,465	27
28		Shop buildings - locomotives	2,015	2,015	7,958	372	12,360		12,360	28
29		Shop buildings - freight cars	584	582	2,298	108	3,572	N/A	3,572	29
30		Shop buildings - other equipment	1,881	1,879	7,428	347	11,535		11,535	30

## 410. RAILWAY OPERATING EXPENSES - (Continued)

(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
		REPAIRS AND MAINTENANCE - (Continued)								
101		Locomotive servicing facilities	892	2,705	6,247	2,558	12,402		12,402	101
102		Miscellaneous buildings & structures	8,347	2,303	4,480	236	15,366		15,366	102
103		Coal terminals						N/A		103
104		Ore terminals	303	265	1,556	415	2,539	N/A	2,539	104
105		Other marine terminals	3,593	2	189	9	3,793	N/A	3,793	105
106		TOFC/COFC terminals		132	10,449	2,002	12,583	N/A	12,583	106
107		Motor vehicle loading & distribution facilities						N/A		107
108		Facilities for other specialized service operations						N/A		108
109		Roadway machines	2,048	11,635	2,874	(11)	16,546		16,546	109
110		Small tools & supplies	2	26,230	2,524	2,795	31,551		31,551	110
111		Snow removal	7,226	790	2,349	2,030	12,395		12,395	111
112		Fringe benefits - running	N/A	N/A	N/A	92,491	92,491		92,491	112
113		Fringe benefits - switching	N/A	N/A	N/A	25,285	25,285		25,285	113
114		Fringe benefits - other	N/A	N/A	N/A	14,512	14,512		14,512	114
115		Casualties & insurance - running	N/A	N/A	N/A	40,941	40,941		40,941	115
116		Casualties & insurance - switching	N/A	N/A	N/A	10,708	10,708		10,708	116
117		Casualties & insurance - other	N/A	N/A	N/A	11,337	11,337		11,337	117
118	*	Lease rentals - debit - running	N/A	N/A	1,344	N/A	1,344		1,344	118
119	*	Lease rentals - debit - switching	N/A	N/A	358	N/A	358		358	119
120	*	Lease rentals - debit - other	N/A	N/A	71	N/A	71		71	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	4,401	N/A	4,401		4,401	124
125		Joint facility rent - debit - switching	N/A	N/A	1,134	N/A	1,134		1,134	125
126		Joint facility rent - debit - other	N/A	N/A	1,134	N/A	1,134		1,134	126
127		Joint facility rent - (credit) - running	N/A	N/A	(9,612)	N/A	(9,612)		(9,612)	127
128		Joint facility rent - (credit) - switching	N/A	N/A	(2,476)	N/A	(2,476)		(2,476)	128
129		Joint facility rent - (credit) - other	N/A	N/A	(2,476)	N/A	(2,476)		(2,476)	129
130	*	Other rents - debit - running	N/A	N/A	2,926	N/A	2,926		2,926	130
131	*	Other rents - debit - switching	N/A	N/A	778	N/A	778		778	131
132	*	Other rents - debit - other	N/A	N/A	1,258	N/A	1,258		1,258	132
133	*	Other rents - (credit) - running	N/A	N/A		N/A				133

<b>410. RAILWAY OPERATING EXPENSES - (Continued)</b>										
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Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
REPAIRS 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		566,053	566,053		566,053	136
137	*	Depreciation - switching	N/A	N/A		150,470	150,470		150,470	137
138	*	Depreciation - other	N/A	N/A		241,062	241,062		241,062	138
139		Joint facility - debit - running	N/A	N/A	82,634	N/A	82,634		82,634	139
140		Joint facility - debit - switching	N/A	N/A	21,231	N/A	21,231		21,231	140
141		Joint facility - debit - other	N/A	N/A		N/A				141
142		Joint facility - (credit) - running	N/A	N/A	(47,033)	N/A	(47,033)		(47,033)	142
143		Joint facility - (credit) - switching	N/A	N/A	(12,502)	N/A	(12,502)		(12,502)	143
144		Joint facility - (credit) - other	N/A	N/A		N/A				144
145		Dismantling retired road property - running	27	4	68	6	105		105	145
146		Dismantling retired road property - switching	7	1	18	2	28		28	146
147		Dismantling retired road property - other								147
148		Other - running	18	1,129	1,592	667	3,406		3,406	148
149		Other - switching	4	307	431	1,689	2,431		2,431	149
150		Other - other	4	176	249	104	533		533	150
151		<b>TOTAL WAY AND STRUCTURES</b>	<b>388,015</b>	<b>138,238</b>	<b>201,747</b>	<b>1,209,559</b>	<b>1,937,559</b>		<b>1,937,559</b>	151
EQUIPMENT										
LOCOMOTIVES										
201		Administration	11,483	8,285	8,923	6,155	34,846		34,846	201
202	*	Repair & maintenance	168,053	130,018	398,824	521	697,416		697,416	202
203	*	Machinery repair	162	2,020	813	119	3,114		3,114	203
204		Equipment damaged	321	469		(605)	185		185	204
205		Fringe benefits	N/A	N/A	N/A	71,980	71,980		71,980	205
206		Other casualties & insurance	N/A	N/A	N/A	14,634	14,634		14,634	206
207	*	Lease rentals - debit	N/A	N/A	301,185	N/A	301,185		301,185	207
208	*	Lease rentals - (credit)	N/A	N/A	(245)	N/A	(245)		(245)	208
209		Joint facility rent - debit	N/A	N/A		N/A				209
210		Joint facility rent - (credit)	N/A	N/A		N/A				210
211	*	Other rents - debit	N/A	N/A		N/A				211
212	*	Other rents - (credit)	N/A	N/A		N/A				212
213	*	Depreciation	N/A	N/A		281,423	281,423		281,423	213
214		Joint facility - debit	N/A	N/A	3,963	N/A	3,963		3,963	214
215		Joint facility - (credit)	N/A	N/A		N/A				215
216	*	Repairs billed to others - (credit)	N/A		(96,407)	N/A	(96,407)		(96,407)	216

**410. RAILWAY OPERATING EXPENSES - (Continued)**

(Dollars in Thousands)

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - (Continued) Dismantling retired property								217
218		Other		467	266	210	943		943	218
219		TOTAL LOCOMOTIVES	180,019	141,259	617,322	374,437	1,313,037		1,313,037	219
220		FREIGHT CARS Administration	7,858	5,670	6,107	4,209	23,844	N/A	23,844	220
221	*	Repair & maintenance	107,634	188,352	145,654	40,896	482,536	N/A	482,536	221
222	*	Machinery repair	111	1,382	556	82	2,131	N/A	2,131	222
223		Equipment damaged	349	65	43	36,848	37,305	N/A	37,305	223
224		Fringe benefits	N/A	N/A	N/A	48,051	48,051	N/A	48,051	224
225		Other casualties & insurance	N/A	N/A	N/A	9,474	9,474	N/A	9,474	225
226	*	Lease rentals - debit	N/A	N/A	309,970		309,970	N/A	309,970	226
227	*	Lease rentals - (credit)	N/A	N/A	(9,831)	N/A	(9,831)	N/A	(9,831)	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	393,945	N/A	393,945	N/A	393,945	230
231	*	Other rents - (credit)	N/A	N/A	(124,592)	N/A	(124,592)	N/A	(124,592)	231
232	*	Depreciation	N/A	N/A	N/A	51,761	51,761	N/A	51,761	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	(165,295)	N/A	(165,295)	N/A	(165,295)	235
236		Dismantling retired property						N/A		236
237		Other		327	185	141	653		653	237
238		TOTAL FREIGHT CARS	115,952	195,796	556,742	191,462	1,059,952	N/A	1,059,952	238
301		OTHER EQUIPMENT Administration	805	582	641	441	2,469		2,469	301
302	*	Repair & maintenance: Trucks, trailers, & containers - revenue service	101	9	17,099	(6)	17,203	N/A	17,203	302
303	*	Floating equipment - revenue service						N/A		303
304	*	Passenger & other revenue equipment	3,826	2,263		(373)	5,716		5,716	304
305	*	Computers and data processing equipment		(19)	(3)	6,707	6,685		6,685	305
306	*	Machinery	11	140	58	9	218		218	306
307	*	Work & other non-revenue equipment	3,940	5,608	6,512	44	16,104		16,104	307
308		Equipment damaged		119	29,351	6	29,476		29,476	308
309		Fringe benefits	N/A	N/A	N/A	3,306	3,306		3,306	309
310		Other casualties & insurance	N/A	N/A	N/A	955	955		955	310
311	*	Lease rentals - debit	N/A	N/A	18,702		18,702		18,702	311
312	*	Lease rentals - (credit)	N/A	N/A						312

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<b>410. RAILWAY OPERATING EXPENSES - (Continued)</b>										
(Dollars in Thousands)										
Line No.	Cross Check	Name of railway operating expense account (a)	Salaries & Wages (b)	Material, tools, supplies, fuels, & lubricants (c)	Purchased services (d)	General (e)	Total freight expense (f)	Passenger (g)	Total (h)	Line No.
<b>OTHER EQUIPMENT (Continued)</b>										
313		Joint facility rent - debit	N/A	N/A		N/A				313
314		Joint facility rent - (credit)	N/A	N/A		N/A				314
315		Other rents - debit	N/A	N/A	1,987	N/A	1,987		1,987	315
316		Other rents - (credit)	N/A	N/A		N/A				316
317		Depreciation	N/A	N/A	N/A	128,871	128,871		128,871	317
318		Joint facility - debit	N/A	N/A	526	N/A	526		526	318
319		Joint facility - (credit)	N/A	N/A	(5,126)	N/A	(5,126)		(5,126)	319
320		Repairs billed to others - (credit)	N/A	N/A	(63)	N/A	(63)		(63)	320
321		Dismantling retired property								321
322		Other		33	19	81	133		133	322
323		<b>TOTAL OTHER EQUIPMENT</b>	8,683	8,735	69,703	140,041	227,162		227,162	323
324		<b>TOTAL EQUIPMENT</b>	304,654	345,790	1,243,767	705,940	2,600,151		2,600,151	324
<b>TRANSPORTATION</b>										
<b>TRAIN OPERATIONS</b>										
401		Administration	95,635	10,545	25,993	27,208	159,381		159,381	401
402		Engine crews	610,070		75,248		685,318		685,318	402
403		Train crews	568,894		78,433	334	647,661		647,661	403
404		Dispatching trains	44,813		(320)		44,493		44,493	404
405		Operating signals & interlockers		(23)	5,281	2	5,260		5,260	405
406		Operating drawbridges	3,658		12	37	3,707		3,707	406
407		Highway crossing protection	(2)		7,529	2	7,529		7,529	407
408		Train inspection & lubrication	55,620	24	99	61	55,804		55,804	408
409		Locomotive fuel		4,301,493			4,301,493		4,301,493	409
410		Electric power produced or purchased for motive power								410
411		Servicing locomotives	48,569	2,165	(14,329)	23	36,428		36,428	411
412		Freight lost or damaged - solely related	N/A	N/A	N/A					412
413		Clearing wrecks		52		(4)	48		48	413
414		Fringe benefits	N/A	N/A	N/A	478,638	478,638		478,638	414
415		Other casualties & insurance	N/A	N/A	N/A	102,813	102,813		102,813	415
416		Joint facility - debit	N/A	N/A	7,017	N/A	7,017		7,017	416
417		Joint facility - (credit)	N/A	N/A	(2,056)	N/A	(2,056)		(2,056)	417
418		Other	2,118	4,511	600,760	5,092	612,481		612,481	418
419		<b>TOTAL TRAIN OPERATIONS</b>	1,429,375	4,318,767	783,667	614,206	7,146,015		7,146,015	419
<b>YARD OPERATIONS</b>										
420		Administration	8,695	960	2,362	2,475	14,492		14,492	420
421		Switch crews	271,657		42,174		313,831		313,831	421

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		YARD OPERATIONS (Continued)								
422		Controlling operations	31,679		959		32,638		32,638	422
423		Yard and terminal clerical	1,484	1,273	1,902		4,659		4,659	423
424		Operating switches, signals, retarders, & humps				399	399		399	424
425		Locomotive fuel		165,734			165,734		165,734	425
426		Electric power electric power produced or purchased for motive power								426
427		Servicing locomotives	10,526	15		10	10,551		10,551	427
428		Freight lost or damaged - solely related	N/A	N/A	N/A					428
429		Clearing wrecks		83	88,263		88,346		88,346	429
430		Fringe benefits	N/A	N/A	N/A	125,727	125,727		125,727	430
431		Other casualties & insurance	N/A	N/A	N/A	22,870	22,870		22,870	431
432		Joint facility - debit	N/A	N/A	24,960		24,960		24,960	432
433		Joint facility - (credit)	N/A	N/A	(2,471)		(2,471)		(2,471)	433
434		Other	(12)	107	460	29	584		584	434
435		TOTAL YARD OPERATIONS	324,029	168,172	158,609	151,510	802,320		802,320	435
		TRAIN & YARD OPERATIONS COMMON:								
501		Cleaning car interiors	2,041		5,799	N/A	7,840		7,840	501
502		Adjusting & transferring loads		1	3,415	N/A	3,416	N/A	3,416	502
503		Car loading devices & grain docks				N/A		N/A		503
504		Freight lost or damaged - all other	N/A	N/A	N/A	28,061	28,061		28,061	504
505		Fringe benefits	N/A	N/A	N/A	906	906		906	505
506		TOTAL TRAIN & YARD OPERATIONS COMMON:	2,041	1	9,214	28,967	40,223		40,223	506
		SPECIALIZED SERVICE OPERATIONS								
507	*	Administration	2,176	236	747	620	3,779	N/A	3,779	507
508	*	Pickup & delivery and marine line haul		854	39,122	354	40,330	N/A	40,330	508
509	*	Loading & unloading and local marine		27,900	338,374	8,072	374,346	N/A	374,346	509
510	*	Protective services	956	17,919	500	188	19,563	N/A	19,563	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	2,986	2,986	N/A	2,986	512
513	*	Casualties & insurance	N/A	N/A	N/A	393	393	N/A	393	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		8	50		58	N/A	58	516
517	*	TOTAL SPECIALIZED SERVICE OPERATIONS	3,132	46,917	378,793	12,613	441,455	N/A	441,455	517

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		ADMINISTRATIVE support OPERATIONS:								
518		Administration	111,180	12,223	30,124	36,389	189,916		189,916	518
519		Employees performing clerical & accounting functions	15,555	913	7,106	822	24,396		24,396	519
520		Communication systems operations	694	231	20,258	838	22,021		22,021	520
521		Loss & damage claims processing								521
522		Fringe benefits	N/A	N/A	N/A	31,302	31,302		31,302	522
523		Casualties & insurance	N/A	N/A	N/A	9,169	9,169		9,169	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		399	296		695		695	526
527		TOTAL ADMINISTRATIVE support OPERATIONS	127,429	13,766	57,784	78,520	277,499		277,499	527
528		TOTAL TRANSPORTATION	1,886,006	4,547,623	1,388,067	885,816	8,707,512		8,707,512	528
		GENERAL AND ADMINISTRATIVE								
601		Officers - general administration	19,188	3,265	50,330	49,216	121,999		121,999	601
602		Accounting, auditing, & finance	47,754	1,386	2,980	3,186	55,306		55,306	602
603		Management services & data processing	30,631	1,302	107,778	1,738	141,449		141,449	603
604		Marketing	37,087	901	6,154	5,506	49,648		49,648	604
605		Sales	37,087	901	6,154	5,506	49,648		49,648	605
606		Industrial development	2,461	21	1,916	821	5,219	N/A	5,219	606
607		Personnel & labor relations	28,214	(92)	1,089	933	30,144		30,144	607
608		Legal & secretarial	20,464	4,304	47,471	3,466	75,705		75,705	608
609		Public relations & advertising	2,618	553	1,329	1,498	5,998		5,998	609
610		Research & development								610
611		Fringe benefits	N/A	N/A	N/A	98,476	98,476		98,476	611
612		Casualties & insurance	N/A	N/A	N/A	2,259	2,259		2,259	612
613		Writedown of uncollectible accounts	N/A	N/A	N/A	26,657	26,657		26,657	613
614		Property taxes	N/A	N/A	N/A	181,823	181,823		181,823	614
615		Other taxes except on corporate income or payroll	N/A	N/A	N/A	34,752	34,752		34,752	615
616		Joint facility - debit	N/A	N/A	2,998		2,998		2,998	616
617		Joint facility - (credit)	N/A		(398)		(398)		(398)	617
618		Other	50,586	1,141	6,467	123,570	181,764		181,764	618
619		TOTAL GENERAL AND ADMINISTRATIVE	276,090	13,682	234,268	539,407	1,063,447		1,063,447	619
620	*	TOTAL CARRIER OPERATING EXPENSE	2,854,765	5,045,333	3,067,849	3,340,722	14,308,669		14,308,669	620