

342. ACCUMULATED DEPRECIATION - IMPROVEMENTS TO ROAD AND EQUIPMENT LEASED FROM OTHERS
(Dollars in Thousands)

1. Enter the required information concerning to 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 39. A debit balance in column (b) or (g) for any primary account should be shown in parenthesis or designated "Dr."
3. Any inconsistency between the credits to the reserve as shown in column (c) and the charges to operating expenses should be fully explained on page 3f
4. Show in column (e) the debits to the reserve arising from retirements. These debits should not exceed investment, etc
5. Details in the respective sections of this schedule may be omitted if either total road leased from others or total equipment leased from others represents less than 5% of total road owned or total equipment owned, respectively. However, line 39, Grand Total, should be complete

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE		DEBITS TO RESERVE		Balance at close of year (g)	Line No.
				During the year		During the year			
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
ROAD									
1		(3) Grading							1
2		(4) Other, right-of-way expenditures							2
3		(5) Tunnels and subways							3
4		(6) Bridges, trestles and culverts							4
5		(7) Elevated structures							5
6		(8) Ties							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	6,343	1,035	1,798	1,356	-	7,820	29
EQUIPMENT									
30		(52) Locomotives	13,808	3,170	-	3,138	-	13,840	30
31		(53) Freight-train cars	1,378	270	-	2	-	1,646	31
32		(54) Passenger-train cars	-	-	-	-	-	-	32
33		(55) Highway revenue equipment	-	-	-	-	-	-	33
34		(56) Floating equipment	-	-	-	-	-	-	34
35		(57) Work equipment	119	46	-	-	-	165	35
36		(58) Miscellaneous equipment	277	1	-	30	-	248	36
37		(59) Computer systems and word processing equipment	17	-	-	-	-	17	37
38		TOTAL EQUIPMENT	15,599	3,487	-	3,170	-	15,916	38
39		GRAND TOTAL	21,942	4,522	1,798	4,526	-	23,736	39

TOTAL IMPROVEMENTS TO ROAD
LEASED FROM OTHERS IS LESS
THAN 5% OF TOTAL ROAD OWNED.

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