

412. WAY AND STRUCTURES
(Dollars in thousands)

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

Line No.	Cross Check	Property account	Category (a)	Depreciation (b)	Lease/Rentals (net) (c)	Amortization adjustment during year (d)	Line No.
1		2	Land for transportation purposes	N/A	0	N/A	1
2		3	Grading	6,605	0	6	2
3		4	Other right-of-way expenditures	173	0	2	3
4		5	Tunnels and subways	104	0	(1)	4
5		6	Bridges, trestles and culverts	8,020	0	(39)	5
6		7	Elevated structures	0	0	0	6
7		8	Ties	24,253	0	(59)	7
8		9	Rail and other track material	26,588	0	(847)	8
9		11	Ballast	7,902	0	(220)	9
10		13	Fences, snowsheds and signs	21	0	(11)	10
11		16	Station and office buildings	1,718	2,622	(43)	11
12		17	Roadway buildings	83	0	(2)	12
13		18	Water stations	6	0	0	13
14		19	Fuel stations	233	0	2	14
15		20	Shops and enginehouses	476	0	28	15
16		22	Storage warehouses	0	0	0	16
17		23	Wharves and docks	22	0	(4)	17
18		24	Coal and ore wharves	0	0	0	18
19		25	TOFC/COFC terminals	695	0	13	19
20		26	Communications systems	1,925	0	67	20
21		27	Signals and interlockers	2,847	0	(157)	21
22		29	Power plants	11	0	6	22
23		31	Power transmission systems	34	0	4	23
24		35	Miscellaneous structures	82	0	1	24
25		37	Roadway machines	2,809	0	(379)	25
26		39	Public improvements: construction	1,786	0	58	26
27		45	Power plant machines	(5)	0	(12)	27
28		--	Other lease/rentals	N/A	0	N/A	28
29		--	TOTAL	86,388	2,622	(1,587)	29