

**335. ACCUMULATED DEPRECIATION - ROAD AND EQUIPMENT OWNED AND USED**  
(Dollars in Thousands)

1. Disclose the required information regarding credits and debits to Account No. 735, "Accumulated Depreciation: Road and Equipment Property" during the year relating to owned and used road equipment. Include entries for depreciation of equipment owned but not used when the resulting rents are included in the "Lease Rentals - Credit - Equipment" accounts and "Other Rents - Credit - Equipment" accounts. Exclude any entries for depreciation of equipment that is used but not owned when the resulting rents are included in "Lease Rental - Debit - Equipment" accounts and "Other Rents - Debit - Equipment" accounts. (See Schedule 351 for the accumulated depreciation to road and equipment owned and leased to others.)
2. If any data are included in columns (d) or (f), explain the entries in detail.
3. A debit balance in columns (b) or (g) for any primary account should be designated "Dr."
4. If there is any inconsistency between credits to reserves as shown in column (c) and charges to operating expenses, a full explanation should be given.
5. Enter amounts representing amortization under an authorized amortization program other than for defense projects on lines 29 and 39.

Line No.	Cross Check	Account (a)	Balance at beginning of year (b)	CREDITS TO RESERVE During the year		DEBITS TO RESERVE During the year		Balance at close of year (g)	Line No.
				Charges to operating expenses (c)	Other credits (d)	Retirements (e)	Other debits (f)		
<b>ROAD</b>									
1		(3) Grading	234,384	33,138	(46,957)	13,359	-	207,206	1
2		(4) Other right-of-way expenditures	1,708	129	216	15	-	2,038	2
3		(5) Tunnels and subways	24,127	1,785	(1,370)	340	-	24,202	3
4		(6) Bridges, trestles and culverts	109,118	30,195	51,633	38,467	(8)	152,487	4
5		(7) Elevated structures	4	-	(8)	-	-	(4)	5
6		(8) Ties	745,504	167,332	284,385	122,974	20,774	1,053,473	6
7		(9) Rail and other track material	887,582	148,130	(14,246)	122,727	10,256	888,483	7
8		(11) Ballast	495,617	54,047	54,250	34,486	(176)	569,604	8
9		(13) Fences, snowsheds and signs	5,256	308	257	4	-	5,817	9
10		(16) Station and office buildings	149,323	19,039	(16,257)	5,720	(2)	146,387	10
11		(17) Roadway buildings	9,784	556	2,488	(112)	1	12,939	11
12		(18) Water stations	-	-	-	-	-	-	12
13		(19) Fuel stations	21,162	2,682	(7,394)	1,212	-	15,238	13
14		(20) Shops and enginehouses	115,574	8,745	17,257	722	(1)	140,855	14
15		(22) Storage warehouses	-	-	-	-	-	-	15
16		(23) Wharves and docks	(899)	182	(42)	(283)	-	(476)	16
17		(24) Coal and ore wharves	88,642	3,427	10,592	1,696	-	100,965	17
18		(25) TOFC/COFC terminals	51,258	3,789	(3,598)	645	-	50,804	18
19		(26) Communications systems	92,827	22,181	(54,418)	4,927	-	55,663	19
20		(27) Signals and interlockers	220,215	48,991	(4,107)	21,421	(37)	243,715	20
21		(29) Power plants	(417)	25	267	(490)	-	365	21
22		(31) Power transmission systems	11,433	811	678	193	-	12,729	22
23		(35) Miscellaneous structures	-	8	(8)	-	-	-	23
24		(37) Roadway machines	237,776	8,391	1,038	6,712	-	240,493	24
25		(39) Public improvements - const.	17,999	7,159	494	5,511	(22)	20,163	25
26		(44) Shop machinery	29,989	4,734	3,594	2,414	-	35,903	26
27		(45) Power plant machinery	602	764	1,933	300	-	2,999	27
28		All other road accounts	63,048	-	(20,689)	35	-	42,324	28
29		Amortization (adjustments)	(184,057)	14,793	(215,070)	-	-	(384,334)	29
30		<b>TOTAL ROAD</b>	<b>3,427,559</b>	<b>581,341</b>	<b>44,918</b>	<b>382,995</b>	<b>30,785</b>	<b>3,640,038</b>	<b>30</b>
<b>EQUIPMENT</b>									
31	*	(52) Locomotives	1,297,141	138,020	(89,174)	14,595	-	1,331,392	31
32	*	(53) Freight train cars	1,111,971	119,959	19,074	99,560	-	1,151,444	32
33	*	(54) Passenger train cars	-	-	-	-	-	-	33
34	*	(55) Highway revenue equipment	(5,801)	-	-	39	-	(5,840)	34
35	*	(56) Floating equipment	173	23	(178)	-	-	18	35
36	*	(57) Work equipment	25,023	3,142	(6,481)	626	-	21,058	36
37	*	(58) Miscellaneous equipment	75,778	25,971	23,856	15,902	-	109,703	37
38	*	(59) Computer systems & WP equip.	14,188	1,293	124	82	-	15,523	38
39	*	Amortization (adjustments)	187,303	(23,050)	85,484	-	-	249,737	39
40		<b>TOTAL EQUIPMENT</b>	<b>2,705,776</b>	<b>265,358</b>	<b>32,705</b>	<b>130,804</b>	<b>-</b>	<b>2,873,035</b>	<b>40</b>
41		<b>GRAND TOTAL</b>	<b>6,133,335</b>	<b>846,699</b>	<b>77,623</b>	<b>513,799</b>	<b>30,785</b>	<b>6,513,073</b>	<b>41</b>

A debit balance in columns (b) or (g) is indicated by ( ).

Entries in columns (d) represent salvage (\$43.3M), recapture of depreciation expense on Roadway Machines dealing with track structure construction projects (\$25M), non-cash salvage for locomotives related to like kind exchanges (\$4.6M), sale of assets between affiliates (\$3.8M), recapture of depreciation expense on ballast cars acquired via capital lease (\$1.9M), life study adjustments that resulted in a net zero effect in this column. Entries in column (f) represent rail and tie cost of removal activity (\$31.6M) and adjustments for prior sales (\$826M).