

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 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		-	1
2		3	Grading	33,982		844	2
3		4	Other right-of-way expenditures	114		(15)	3
4		5	Tunnels and subways	1,884		99	4
5		6	Bridges, trestles and culverts	31,070		876	5
6		7	Elevated structures	-		-	6
7		8	Ties	165,805		(1,527)	7
8		9	Rail and other track material	159,891		11,761	8
9		11	Ballast	49,608		(4,439)	9
10		13	Fences, snowsheds and signs	213		(95)	10
11		16	Station and office buildings	18,343		(696)	11
12		17	Roadway buildings	455		(101)	12
13		18	Water stations	-		-	13
14		19	Fuel stations	2,723		41	14
15		20	Shops and enginehouses	7,866		(879)	15
16		22	Storage warehouses	-		-	16
17		23	Wharves and docks	228		46	17
18		24	Coal and ore wharves	1,938		(1,489)	18
19		25	TOFC/COFC terminals	4,289		500	19
20		26	Communications systems	18,618		(3,563)	20
21		27	Signals and interlockers	51,304		2,313	21
22		29	Power plants	44		19	22
23		31	Power transmission systems	793		(18)	23
24		35	Miscellaneous structures	8		-	24
25		37	Roadway machines	18,804		10,413	25
26		39	Public improvements; construction	7,620		461	26
27		45	Power plant machines	648		(117)	27
28			Other lease/rentals	N/A	15,436	N/A	28
29			TOTAL	576,248	15,436	14,434	29