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April 14, 2026
IDAHO PUBLIC
UTILITIES COMMISSION

State Statistics

IDAHO

Union Pacific Railroad Company

For Year Ending December 31, 2025

For sale of the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402

| SC-330. ROAD AND EQUIPMENT PROPERTY --- WITHIN THE STATE | | | | |
|--|--|------------------------------|---|--|
| Line No. | Account <i>(Dollars in thousands)</i> | Balance at beginning of year | Expenditures during the year for original road and equipment, and road extensions | Expenditures during the year for purchase of existing lines, reorganizations, etc. |
| | (a) | (b) | (c) | (d) |
| 1 | (1) Engineering | \$ | \$ | \$ |
| 2 | (2) Land for transportation purposes | | | |
| 3 | (3) Grading | | | |
| 4 | (4) Other right-of-way expenditures | | | |
| 5 | (5) Tunnels and subways | | | |
| 6 | (6) Bridges, trestles, and culverts | | | |
| 7 | (7) Elevated structures | | | |
| 8 | (8) Ties | | | |
| 9 | (9) Rails | | | |
| 10 | (10) Other track material | | | |
| 11 | (11) Ballast | | | |
| 12 | (12) Track laying and surfacing | | | |
| 13 | (13) Fences, snowsheds, and signs | | | |
| 14 | (16) Station and office buildings | | | |
| 15 | (17) Roadway buildings | | | |
| 16 | (18) Water stations | | | |
| 17 | (19) Fuel stations | | | |
| 18 | (20) Shops and enginehouses | | | |
| 19 | (22) Storage warehouses | | | |
| 20 | (23) Wharves and docks | | | |
| 21 | (24) Coal and ore wharves | | | |
| 22 | (25) TOFC/COFC terminals | | | |
| 23 | (26) Communication systems | | | |
| 24 | (27) Signals and interlockers | | | |
| 25 | (29) Power plants | | | |
| 26 | (31) Power-transmission systems | | | |
| 27 | (35) Miscellaneous structures | | | |
| 28 | (37) Roadway machines | | | |
| 29 | (39) Public improvements - Construction | | | |
| 30 | (44) Shop machinery | | | |
| 31 | (45) Power-plant machinery | | | |
| 32 | Other (specify and explain) | | | |
| 33 | Total expenditures for road | | | |
| 34 | (52) Locomotives | | | |
| 35 | (53) Freight-train cars | | | |
| 36 | (54) Passenger-train cars | | | |
| 37 | (55) Highway revenue equipment | | | |
| 38 | (56) Floating equipment | | | |
| 39 | (57) Work equipment | | | |
| 40 | (58) Miscellaneous equipment | | | |
| 41 | Total expenditures for equipment | | | |
| 42 | (76) Interest during construction | | | |
| 43 | (77) Other expenditures - General | | | |
| 44 | Total general expenditures | | | |
| 45 | Total | | | |
| 46 | (80) Other elements of investment | | | |
| 47 | (90) Construction work in progress | | | |
| 48 | Grand Total | | | |

| SC-330. ROAD AND EQUIPMENT PROPERTY --- WITHIN THE STATE | | | | |
|---|---|--|-------------------------------------|----------|
| Expenditures for additions and betterments during the year (e) | Credits for property retired during the year (f) | Net changes during the year (g) | Balance at close of year (h) | Line No. |
| \$ | \$ | \$ | \$ | |
| | | | | 1 |
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| SC-330A. IMPROVEMENTS ON LEASED PROPERTY --- WITHIN THE STATE | | | | |
|---|--|------------------------------|---|--|
| Line No. | Account <i>(Dollars in thousands)</i> | Balance at beginning of year | Expenditures during the year for original road and equipment, and road extensions | Expenditures during the year for purchase of existing lines, reorganizations, etc. |
| | (a) | (b) | (c) | (d) |
| 1 | (1) Engineering | \$ | \$ | \$ |
| 2 | (2) Land for transportation purposes | | | |
| 3 | (3) Grading | | | |
| 4 | (4) Other right-of-way expenditures | | | |
| 5 | (5) Tunnels and subways | | | |
| 6 | (6) Bridges, trestles, and culverts | | | |
| 7 | (7) Elevated structures | | | |
| 8 | (8) Ties | | | |
| 9 | (9) Rails | | | |
| 10 | (10) Other track material | | | |
| 11 | (11) Ballast | | | |
| 12 | (12) Track laying and surfacing | | | |
| 13 | (13) Fences, snowsheds, and signs | | | |
| 14 | (16) Station and office buildings | | | |
| 15 | (17) Roadway buildings | | | |
| 16 | (18) Water stations | | | |
| 17 | (19) Fuel stations | | | |
| 18 | (20) Shops and enginehouses | | | |
| 19 | (22) Storage warehouses | | | |
| 20 | (23) Wharves and docks | | | |
| 21 | (24) Coal and ore wharves | | | |
| 22 | (25) TOFC/COFC terminals | | | |
| 23 | (26) Communication systems | | | |
| 24 | (27) Signals and interlockers | | | |
| 25 | (29) Power plants | | | |
| 26 | (31) Power-transmission systems | | | |
| 27 | (35) Miscellaneous structures | | | |
| 28 | (37) Roadway machines | | | |
| 29 | (39) Public improvements - Construction | | | |
| 30 | (44) Shop machinery | | | |
| 31 | (45) Power-plant machinery | | | |
| 32 | Other (specify and explain) | | | |
| 33 | Total expenditures for road | | | |
| 34 | (52) Locomotives | | | |
| 35 | (53) Freight-train cars | | | |
| 36 | (54) Passenger-train cars | | | |
| 37 | (55) Highway revenue equipment | | | |
| 38 | (56) Floating equipment | | | |
| 39 | (57) Work equipment | | | |
| 40 | (58) Miscellaneous equipment | | | |
| 41 | Total expenditures for equipment | | | |
| 42 | (76) Interest during construction | | | |
| 43 | (77) Other expenditures - General | | | |
| 44 | Total general expenditures | | | |
| 45 | Total | | | |
| 46 | (80) Other elements of investment | | | |
| 47 | (90) Construction work in progress | | | |
| 48 | Grand Total | | | |

| SC-330A. IMPROVEMENTS ON LEASED PROPERTY --- WITHIN THE STATE | | | | |
|---|---|--|-------------------------------------|----------|
| Expenditures for additions and betterments during the year (e) | Credits for property retired during the year (f) | Net changes during the year (g) | Balance at close of year (h) | Line No. |
| \$ | \$ | \$ | \$ | |
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**INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-330 AND SC-330A
ROAD AND EQUIPMENT PROPERTY-WITHIN THE STATE**

1. Give particulars of balances at the beginning and close of the year and of all changes during the year in account No. 731, "Road and Equipment Property," and account No. 732, "Improvements on Leased Property," classified by primary accounts in accordance with the Uniform System of Accounts for Railroad Companies. If account No. 732 for road or for equipment is less than 5% of account No. 731 at the beginning and end of year, the corresponding portion of Schedule 330A may be omitted. The balances, by primary accounts, should, insofar as known, be stated in column (b) and all changes made during the year should be analyzed in columns (c) to (f), inclusive. Column (h) is the aggregate of columns (b) to (f), inclusive. Grand totals of columns (b) and (h) should equal the sum of accounts 731 and 732 for the respective periods; if not, full explanation should be made in a footnote.

2. In column (c) are to be shown disbursements made for the specific purpose of purchasing, constructing, and equipping new lines, and for the extension of old lines, as provided for in Instruction 2-1, "Items to be charged," of the Uniform System of Accounts for Railroad Companies, for such items.

3. In column (d) is to be shown the cost of a railway or portion thereof, acquired as an operating entity or system by purchase, merger, consolidation, reorganization, receivership sale or transfer, or otherwise.

4. In columns (c) and (e), should be included all entries covering expenditures for additions and betterments, as defined, whether replacing other property or not.

5. In column (f) should be entered all credits representing property sold, abandoned, or otherwise retired.

6. Both the debit and credit involved in each transfer, adjustment, or clearance, between road and equipment accounts, should be included in the column in which the item was initially

included; also the transfer of prior years' debits or credits from investment in road and equipment to operating expenses or other accounts, or vice versa, should be included in the column applicable to current items of like nature. Each such transfer, adjustment, or clearance should be fully explained when in excess of \$100,000.

7. If during the year an individual charge of \$100,000 or more was made to account No. 2, "Land for transportation purposes," state in a footnote the cost, location, area, and other details which will identify the property.

8. Report on line 34 amounts not includible in the primary road accounts. The items reported should be briefly identified and explained under "Notes and Remarks," below. Amounts should be reported on this line only under special circumstances, usually after permission is obtained from the Commission for exceptions to prescribed accounting. Reference to such authority should be made when explaining the amounts reported. Respondents must not make arbitrary changes to the printed stub or column headings without specific authority from the Commission.

9. If during the year a segment of transportation property was acquired, state in a footnote the name of the vendor, the mileage acquired, and the date of acquisition, giving termini and the cost of the property to the respondent. Also furnish a statement of the amount included in each primary account representing such property acquired, referring to the column or columns in which the entries appear.

10. If an amount of less than \$2,000 is used as the minimum debit or credit for additions and betterments to property investment accounts as provided for in Instruction 2-2, of the Uniform System of Accounts for Railroad Companies, state in a footnote the amount used.

11. Show dollars in thousands.

NOTES AND REMARKS

SC-210 RAILWAY OPERATING REVENUES EARNED WITHIN THE STATE

(For roads making operating reports)

State the railway operating revenues of the respondent for the year classifying them in accordance with the Uniform System of Accounts for Railroad Companies and the comparison of such revenues with those of the preceding year (showing increases in black and decrease

in red) for each of the several classes. The proportion of joint traffic receipts belonging to other carriers should not be included in column (b).

Show dollars in thousands.

| Line No. | Class of railway operating revenues (a) | Total amount of revenue for the year (b) | Comparison with total revenue of preceding year. (Increase in black decrease in red) (c) | Revenues Earned Within the State | | |
|----------|---|---|---|----------------------------------|----------------------------------|------------------|
| | | | | On intrastate traffic (d) | On interstate traffic (e) | Total (f) |
| | ORDINARY ITEMS OPERATING INCOME Railway Operating Income | | | | | |
| 1 | (101) Freight ** | 722,295 | | 16,406 | 705,889 | 722,295 |
| 2 | (102) Passenger ** | - | | - | - | - |
| 3 | (103) Passenger-Related | - | | - | - | - |
| 4 | (104) Switching | 730 | | 729 | 1 | 730 |
| 5 | (105) Water Transfers | - | | - | - | - |
| 6 | (106) Demurrage | 3,713 | | - | 3,713 | 3,713 |
| 7 | (110) Incidental | 11,709 | | - | 11,709 | 11,709 |
| 8 | (121) Joint Facility-Credit | - | | - | - | - |
| 9 | (122) Joint Facility-Debit | - | | - | - | - |
| 10 | (501) Railway operating revenues (Exclusive of transfers from Government Authorities) | 738,447 | | 17,135 | 721,312 | 738,447 |
| 11 | (502) Railway operating revenues- Transfers from Government Authorities for current operations | - | | - | - | - |
| 12 | (503) Railway operating revenues- Amortization of deferred transfers from Government Authorities | | | | | |
| 13 | Total railway operating revenues (lines 10-12) | 738,447 | | 17,135 | 721,312 | 738,447 |
| 14 | ** Report hereunder the charges to the revenue accounts representing payments made to others for -- Terminal collection and delivery services when performed in connection with line-haul transportation of freight on the basis of freight tariff rates _____ \$ (a) Of the amount reported for "Net revenue from railway operations," _____ % (to nearest whole number) represents payments for collection and delivery of LCL freight either in TOFC trailers or otherwise. The percentage reported is (Check one): Actual (). Estimated (). | | | | | |
| 15 | Switching services when performed in connection with line-haul transportation of freight on the basis of switching tariffs and allowances out of freight rates, including the switching of empty cars in connection with a revenue movement _____ \$ Substitute highway motor service in lieu of line-haul rail services performed under tariffs published by rail carriers (does not include traffic moved on joint rail-motor rates): | | | | | |
| 16 | (a) Payments for transportation of persons _____ | | | | | \$ |
| 17 | (b) Payments for transportation of freight shipments _____ | | | | | \$ |
| 18 | State the rule or rules used by the respondent in assigning revenues from interstate traffic to the several States in which such traffic moves _____ _____ | | | | | |

| Idaho | | | | | | | | |
|---|---|---------------------------|--|---------------------------|----------------|------------------------------|------------------|--------------|
| 410 - RAILWAY OPERATING EXPENSES - WITHIN THE STATE | | | | | | | | |
| Line No. | Name of railway operating expense account (a) | FREIGHT | | | | | Passenger (g) | Total (h) |
| | | Salaries and wages (b) | Material, tools, supplies, fuels & lubricants (c) | Purchased services (d) | General (e) | Total freight expense (f) | | |
| | WAY AND STRUCTURES | | | | | | | |
| | ADMINISTRATION | | | | | | | |
| 1 | Track | | | | | | | |
| 2 | Bridge and Building | | | | | | | |
| 3 | Signal | | | | | | | |
| 4 | Communication | | | | | | | |
| 5 | Other | | | | | | | |
| | TOTAL ADMINISTRATION | 1,347 | 440 | 422 | 377 | 2,586 | 0 | 2,586 |
| | REPAIR AND MAINTENANCE | | | | | | | |
| 6 | Roadway - Running | | | | | | | |
| 7 | Roadway - Switching | | | | | | | |
| 8 | Tunnels and Subways - Running | | | | | | | |
| 9 | Tunnels and Subways - Switching | | | | | | | |
| 10 | Bridges and Culverts - Running | | | | | | | |
| 11 | Bridges and Culverts - Switching | | | | | | | |
| 12 | Ties - Running | | | | | | | |
| 13 | Ties - Switching | | | | | | | |
| 14 | Rail and other track material - Running | | | | | | | |
| 15 | Rail and other track material - Switching | | | | | | | |
| 16 | Ballast - Running | | | | | | | |
| 17 | Ballast - Switching | | | | | | | |
| 18 | Road Property Damaged - Running | | | | | | | |
| 19 | Road Property Damaged - Switching | | | | | | | |
| 20 | Road Property Damaged - Other | | | | | | | |
| 21 | Signals and Interlockers - Running | | | | | | | |
| 22 | Signals and Interlockers - Switching | | | | | | | |
| 23 | Communications Systems | | | | | | | |
| 24 | Power Systems | | | | | | | |
| 25 | Highway Grade Crossings - Running | | | | | | | |
| 26 | Highway Grade Crossings - Switching | | | | | | | |
| 27 | Station and Office Buildings | | | | | | | |
| 28 | Shop Buildings - Locomotives | | | | | | | |
| 29 | Shop Buildings - Freight Cars | | | | | | | |
| 30 | Shop Buildings - Other Equipment | | | | | | | |
| 101 | Locomotive Servicing Facilities | | | | | | | |
| 102 | Miscellaneous Buildings and Structures | | | | | | | |
| 104 | Coal Terminals | | | | | | | |
| 104 | Ore Terminals | | | | | | | |
| 105 | Other Marine Terminals | | | | | | | |
| 106 | TOFC/COFC Terminals | | | | | | | |
| 107 | Motor Vehicle Loading and Distribution Facilities | | | | | | | |
| 108 | Facilities for Other Specialized Service Operations | | | | | | | |
| 109 | Roadway Machines | | | | | | | |
| 111 | Snow Removal | | | | | | | |
| 112 | Fringe Benefits - Running | | | | | | | |
| 113 | Fringe Benefits - Switching | | | | | | | |
| 114 | Fringe Benefits - Other | | | | | | | |
| 115 | Casualties and Insurance - Running | | | | | | | |
| 116 | Casualties and Insurance - Switching | | | | | | | |
| 117 | Casualties and Insurance - Other | | | | | | | |
| 118 | Lease Rentals - Debit -Running | | | | | | | |

| Idaho | | | | | | | | |
|--|--|---------------------------|--|---------------------------|----------------|------------------------------|------------------|--------------|
| 410 - RAILWAY OPERATING EXPENSES -WITHIN THE STATE - Continued | | | | | | | | |
| Line No. | Name of railway operating expense account (a) | FREIGHT | | | | | Passenger (g) | Total (h) |
| | | Salaries and wages (b) | Material, tools, supplies, fuels & lubricants (c) | Purchased services (d) | General (e) | Total freight expense (f) | | |
| 119 | Lease Rentals - Debit -Switching | | | | | | | |
| 120 | Lease Rentals - Debit -Other | | | | | | | |
| 121 | Lease Rentals - [Credit] -Running | | | | | | | |
| 122 | Lease Rentals - [Credit] -Switching | | | | | | | |
| 123 | Lease Rentals - [Credit] -Other | | | | | | | |
| 124 | Joint Facility Rent - Debit -Running | | | | | | | |
| 125 | Joint Facility Rent - Debit -Switching | | | | | | | |
| 126 | Joint Facility Rent - Debit -Other | | | | | | | |
| 127 | Joint Facility Rent - [Credit] -Running | | | | | | | |
| 128 | Joint Facility Rent - [Credit] -Switching | | | | | | | |
| 129 | Joint Facility Rent - [Credit] -Other | | | | | | | |
| 130 | Other Rents - Debit - Running | | | | | | | |
| 131 | Other Rents - Debit - Switching | | | | | | | |
| 132 | Other Rents - Debit - Other | | | | | | | |
| 133 | Other Rents - [Credit] - Running | | | | | | | |
| 134 | Other Rents - [Credit] - Switching | | | | | | | |
| 135 | Other Rents - [Credit] - Other | | | | | | | |
| 136 | Depreciation - Running | | | | | | | |
| 137 | Depreciation - Switching | | | | | | | |
| 138 | Depreciation - Other | | | | | | | |
| 139 | Joint Facility Debit - Running | | | | | | | |
| 140 | Joint Facility Debit - Switching | | | | | | | |
| 141 | Joint Facility Debit - Other | | | | | | | |
| 142 | Joint Facility [Credit] - Running | | | | | | | |
| 143 | Joint Facility [Credit] - Switching | | | | | | | |
| 144 | Joint Facility [Credit] - Other | | | | | | | |
| 145 | Dismantling Retired Road Property - Running | | | | | | | |
| 146 | Dismantling Retired Road Property - Switching | | | | | | | |
| 147 | Dismantling Retired Road Property - Other | | | | | | | |
| 148 | Other -Running | | | | | | | |
| 149 | Other -Switching | | | | | | | |
| 150 | Other -Other | | | | | | | |
| | TOTAL REPAIR AND MAINTENANCE | 13,637 | 4,067 | 16,839 | 64,215 | 98,758 | 0 | 98,758 |
| 151 | TOTAL WAY AND STRUCTURES | 14,984 | 4,507 | 17,261 | 64,592 | 101,344 | 0 | 101,344 |
| | EQUIPMENT | | | | | | | |
| | LOCOMOTIVES | | | | | | | |
| 201 | Administration | | | | | | | |
| 202 | Repair and Maintenance | | | | | | | |
| 204 | Machinery Repair | | | | | | | |
| 204 | Equipment Damaged | | | | | | | |
| 205 | Fringe Benefits | | | | | | | |
| 206 | Other Casualties and Insurance | | | | | | | |
| 207 | Lease Rentals - Debit | | | | | | | |
| 208 | Lease Rentals - [Credit] | | | | | | | |
| 209 | Joint Facility Rent - Debit | | | | | | | |
| 210 | Joint Facility Rent - [Credit] | | | | | | | |
| 211 | Other Rents - Debit | | | | | | | |
| 212 | Other Rents - [Credit] | | | | | | | |
| 213 | Depreciation | | | | | | | |
| 214 | Joint Facility - Debit | | | | | | | |
| 215 | Joint Facility - [Credit] | | | | | | | |

| Idaho | | | | | | | | |
|--|--|---------------------------|--|---------------------------|----------------|------------------------------|------------------|--------------|
| 410 - RAILWAY OPERATING EXPENSES -WITHIN THE STATE - Continued | | | | | | | | |
| Line No. | Name of railway operating expense account (a) | FREIGHT | | | | | Passenger (g) | Total (h) |
| | | Salaries and wages (b) | Material, tools, supplies, fuels & lubricants (c) | Purchased services (d) | General (e) | Total freight expense (f) | | |
| 216 | Repairs Billed to Others - [Credit] | | | | | | | |
| 217 | Dismantling Retired Property | | | | | | | |
| 218 | Other | | | | | | | |
| 219 | TOTAL LOCOMOTIVES | 4,407 | 9,376 | 7,030 | 12,682 | 33,495 | 0 | 33,495 |
| | FREIGHT CARS | | | | | | | |
| 220 | Administration | | | | | | | |
| 221 | Repair and Maintenance | | | | | | | |
| 222 | Machinery Repair | | | | | | | |
| 223 | Equipment Damaged | | | | | | | |
| 224 | Fringe Benefits | | | | | | | |
| 225 | Other Casualties and Insurance | | | | | | | |
| 226 | Lease Rentals - Debit | | | | | | | |
| 227 | Lease Rentals - [Credit] | | | | | | | |
| 228 | Joint Facility Rent - Debit | | | | | | | |
| 229 | Joint Facility Rent - [Credit] | | | | | | | |
| 230 | Other Rents - Debit | | | | | | | |
| 231 | Other Rents - [Credit] | | | | | | | |
| 232 | Depreciation | | | | | | | |
| 233 | Joint Facility - Debit | | | | | | | |
| 234 | Joint Facility - [Credit] | | | | | | | |
| 235 | Repairs Billed to Others - [Credit] | | | | | | | |
| 236 | Dismantling Retired Property | | | | | | | |
| 237 | Other | | | | | | | |
| 238 | TOTAL FREIGHT CARS | 2,137 | 7,913 | 17,705 | 6,681 | 34,436 | 0 | 34,436 |
| | OTHER EQUIPMENT | | | | | | | |
| 301 | Administration | | | | | | | |
| | Repair and Maintenance | | | | | | | |
| 302 | Trucks, Trailers, and Containers - Revenue Service | | | | | | | |
| 304 | Floating Equipment - Revenue Service | | | | | | | |
| 304 | Passenger and Other Revenue Equipment | | | | | | | |
| 305 | Computers and Data Processing Systems | | | | | | | |
| 306 | Machinery | | | | | | | |
| 307 | Work and Other Non-Revenue Equipment | | | | | | | |
| 308 | Equipment Damaged | | | | | | | |
| 309 | Fringe Benefits | | | | | | | |
| 310 | Other Casualties and Insurance | | | | | | | |
| 311 | Lease Rentals - Debit | | | | | | | |
| 312 | Lease Rentals - [Credit] | | | | | | | |
| 313 | Joint Facility Rent - Debit | | | | | | | |
| 314 | Joint Facility Rent - [Credit] | | | | | | | |
| 315 | Other Rents - Debit | | | | | | | |
| 316 | Other Rents - [Credit] | | | | | | | |
| 317 | Depreciation | | | | | | | |
| 318 | Joint Facility - Debit | | | | | | | |
| 319 | Joint Facility - [Credit] | | | | | | | |
| 320 | Repairs Billed to Others - [Credit] | | | | | | | |
| 321 | Dismantling Retired Property | | | | | | | |
| 322 | Other | | | | | | | |
| 323 | TOTAL OTHER EQUIPMENT | 37 | 259 | 6,631 | 6,063 | 12,990 | 0 | 12,990 |

| Idaho | | | | | | | | |
|--|---|---------------------------|--|---------------------------|----------------|------------------------------|------------------|--------------|
| 410 - RAILWAY OPERATING EXPENSES -WITHIN THE STATE - Continued | | | | | | | | |
| Line No. | Name of railway operating expense account (a) | FREIGHT | | | | | Passenger (g) | Total (h) |
| | | Salaries and wages (b) | Material, tools, supplies, fuels & lubricants (c) | Purchased services (d) | General (e) | Total freight expense (f) | | |
| 324 | TOTAL EQUIPMENT | 6,581 | 17,548 | 31,366 | 25,426 | 80,921 | 0 | 80,921 |
| | TRANSPORTATION: | | | | | | | |
| | TRAIN OPERATIONS | | | | | | | |
| 401 | Administration | | | | | | | |
| 402 | Engine Crews | | | | | | | |
| 404 | Train Crews | | | | | | | |
| 404 | Dispatching Trains | | | | | | | |
| 405 | Operating Signals and Interlockers | | | | | | | |
| 406 | Operating Drawbridges | | | | | | | |
| 407 | Highway Crossing Protection | | | | | | | |
| 408 | Train Inspection and Lubrication | | | | | | | |
| 409 | Locomotive Fuel | | | | | | | |
| 410 | Electric Power Purchased or Produced for Motive Power | | | | | | | |
| 411 | Servicing Locomotives | | | | | | | |
| 412 | Freight Lost or Damaged - Solely Related | | | | | | | |
| 413 | Clearing Wrecks | | | | | | | |
| 414 | Fringe Benefits | | | | | | | |
| 415 | Other Casualties and Insurance | | | | | | | |
| 416 | Joint Facility - Debit | | | | | | | |
| 417 | Joint Facility - [Credit] | | | | | | | |
| 418 | Other | | | | | | | |
| 419 | TOTAL TRAIN OPERATIONS | 52,682 | 61,694 | 8,867 | 27,004 | 150,247 | 0 | 150,247 |
| | YARD OPERATIONS | | | | | | | |
| 420 | Administration | | | | | | | |
| 421 | Switch Crews | | | | | | | |
| 422 | Controlling Operations | | | | | | | |
| 423 | Yard and Terminal Clerical | | | | | | | |
| 424 | Operating Switches, Signals, Retarders and Humps | | | | | | | |
| 425 | Locomotive Fuel | | | | | | | |
| 426 | Electric Power Purchased or Produced for Motive Power | | | | | | | |
| 427 | Servicing Locomotives | | | | | | | |
| 428 | Freight Lost or Damaged - Solely Related | | | | | | | |
| 429 | Clearing Wrecks | | | | | | | |
| 430 | Fringe Benefits | | | | | | | |
| 431 | Other Casualties and Insurance | | | | | | | |
| 432 | Joint Facility - Debit | | | | | | | |
| 433 | Joint Facility - [Credit] | | | | | | | |
| 434 | Other | | | | | | | |
| 435 | TOTAL YARD OPERATIONS | 8,946 | 8,401 | 2,769 | 5,181 | 25,297 | 0 | 25,297 |
| | TRAIN AND YARD OPERATIONS COMMON | | | | | | | |
| 501 | Cleaning Car Interiors | | | | | | | |
| 502 | Adjusting and Transferring Loads | | | | | | | |
| 504 | Car Loading Devices and Grain Doors | | | | | | | |
| 504 | Freight Lost or Damaged - all other | | | | | | | |
| 505 | Fringe Benefits | | | | | | | |
| 506 | TOTAL TRAIN AND YARD OPERATIONS COMMON | 0 | 30 | 1,018 | 2,664 | 3,712 | 0 | 3,712 |

| Idaho | | | | | | | | |
|--|--|---------------------------|--|---------------------------|----------------|------------------------------|------------------|--------------|
| 410 - RAILWAY OPERATING EXPENSES -WITHIN THE STATE - Continued | | | | | | | | |
| Line No. | Name of railway operating expense account (a) | FREIGHT | | | | | Passenger (g) | Total (h) |
| | | Salaries and wages (b) | Material, tools, supplies, fuels & lubricants (c) | Purchased services (d) | General (e) | Total freight expense (f) | | |
| | SPECIALIZED SERVICE OPERATIONS | | | | | | | |
| 507 | Administration | | | | | | | |
| 508 | Pickup and Delivery and Marine Line Haul | | | | | | | |
| 509 | Loading and Unloading Local Marine | | | | | | | |
| 510 | Protective Services | | | | | | | |
| 511 | Freight Lost or Damaged - Solely Related | | | | | | | |
| 512 | Fringe Benefits | | | | | | | |
| 513 | Other Casualties and Insurance | | | | | | | |
| 514 | Joint Facility - Debit | | | | | | | |
| 515 | Joint Facility - [Credit] | | | | | | | |
| 516 | Other | | | | | | | |
| 517 | TOTAL SPECIALIZED SERVICE OPERATIONS | 1,197 | 38 | 10,310 | 524 | 12,069 | 0 | 12,069 |
| | ADMINISTRATIVE SUPPORT OPERATIONS | | | | | | | |
| 518 | Administration | | | | | | | |
| 519 | Employees Performing Clerical and Accounting Functions | | | | | | | |
| 520 | Communication Systems Operation | | | | | | | |
| 521 | Loss and Damage Claims Processing | | | | | | | |
| 522 | Fringe Benefits | | | | | | | |
| 523 | Other Casualties and Insurance | | | | | | | |
| 524 | Joint Facility - Debit | | | | | | | |
| 525 | Joint Facility - [Credit] | | | | | | | |
| 526 | Other | | | | | | | |
| 527 | TOTAL ADMINISTRATIVE SUPPORT OPERATIONS | 4,837 | 698 | 1,009 | 2,153 | 8,697 | 0 | 8,697 |
| 528 | TOTAL TRANSPORTATION | 67,662 | 70,861 | 23,973 | 37,526 | 200,022 | 0 | 200,022 |
| | GENERAL AND ADMINISTRATIVE | | | | | | | |
| 601 | Officers - General Administration | | | | | | | |
| 602 | Accounting, Auditing, and Finance | | | | | | | |
| 604 | Management Services and Data Processing | | | | | | | |
| 604 | Marketing | | | | | | | |
| 605 | Sales | | | | | | | |
| 606 | Industrial Development | | | | | | | |
| 607 | Personnel and Labor Relations | | | | | | | |
| 608 | Legal and Secretarial | | | | | | | |
| 609 | Public Relations and Advertising | | | | | | | |
| 610 | Research and Development | | | | | | | |
| 611 | Fringe Benefits | | | | | | | |
| 612 | Casualties and Insurance | | | | | | | |
| 613 | Writedown of Uncollectible Accounts | | | | | | | |
| 614 | Property Taxes | | | | | | | |
| 615 | Other Taxes Except on Corporate Income or Payrolls | | | | | | | |
| 616 | Joint Facility - Debit | | | | | | | |
| 617 | Joint Facility - [Credit] | | | | | | | |
| 618 | Other | | | | | | | |
| 619 | TOTAL GENERAL AND ADMINISTRATIVE | 10,023 | 793 | 7,617 | 29,740 | 48,173 | 0 | 48,173 |
| 620 | TOTAL CARRIER OPERATING EXPENSES | 99,250 | 93,709 | 80,217 | 157,284 | 430,460 | 0 | 430,460 |

Idaho

410 - RAILWAY OPERATING EXPENSES -WITHIN THE STATE - Concluded

Rules for the determination of earnings and expenses applicable to each state, prescribed by the Railway Commissioners of Iowa, Nebraska, Colorado and other states, and used by Union Pacific Railroad. These rules were recommended by a resolution adopted by the Twentieth Annual Convention of the National Association of Railway Commissioners:

1. Each state is credited with all revenues derived from its intrastate traffic.
2. Transportation Revenues from Interstate Traffic are apportioned to states, in each case, on the basis of the mileage traversed in each state by the individual passenger or the individual shipments.
3. Revenues from other sources than transportation are apportioned to all states through which the Company's lines run, on the basis of the road mileage in each state.
4. The total Operating Expenses are apportioned to all states through which the Company's lines run, on the basis of the total train mileage in each state.

Idaho

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INSTRUCTIONS CONCERNING RETURNS TO BE MADE IN SCHEDULE SC-700

MILEAGE OPERATED AT CLOSE OF YEAR-WITHIN STATE

State particulars of all tracks *operated* by the respondent at the close of the year, according to the following classification:

- (1) Line owned by respondent:
- (2) Line owned by proprietary companies:
- (3) Line operated under *lease for a specified sum*, lessor being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (4) Line operated under contract or agreement for contingent rent, owner being (A) an affiliated corporation, or (B) independent or not affiliated with respondent;
- (5) Line operated under *trackage rights*.

Give subtotals for each of the several numbered classes, in the order listed above, as well as the total for all classes.

Lengths of track should be reported to the nearest WHOLE mile adjusted to accord with footings, i.e.: counting one-half mile and over as a whole mile and disregarding any fraction less than one-half mile.

In column (a) insert the figure (and letter, if any) indicating its class in accordance with the preceding classification.

In column (b) give the various proportions of each class owned or leased by respondent, listing each proportion once in any grouping. Canadian mileage should be segregated and identified on separate lines in the various groupings. For each listing, in column (d) give its entire length (the distances between termini of signal or first main track), and in the following columns the lengths of second main track: all other main tracks; passing tracks, cross-overs and turn-outs; way switching tracks; and yard switching tracks. These classes of tracks are defined as follows:

Running tracks. - Running tracks, passing tracks, cross-overs, etc., including turn-outs from those tracks to clearance points.

Way switching tracks. - Station, team industry and other switching tracks for which no separate service is maintained.

Yard switching track. - Yards where separate switching services are maintained, including classification, house team, industry and other tracks switched by yard locomotives.

The returns in columns (h) and (i) should include tracks serving industries, such as mines, mills, smelters, factories, etc., not classifiable under "branch lines" as defined below. Tracks belonging to an industry for which no rent is payable should not be included.

Tracks leading to and in gravel and sand pits and quarries, the cost of which is chargeable to a clearing account and which are used in getting out material for the respondent's use, should not be included.

Class (1) includes all lines operated by the respondent at the close of the year to which it has title in perpetuity.

In classifying the line between *main* and *branch* (column (c)) , use the distinction usually followed by respondent. Branch lines are distinguished from industrial tracks or yard tracks and sidings in that branch lines serve one or more stations beyond the point of junction with the main line or another branch line and to or from which stations train service, or its equivalent, is performed.

Class (2) includes each line full title to which is in an inactive proprietary corporation of the respondent (i.e., one all of whose outstanding stocks or obligations are held by or for the respondent, and which is operated by the respondent or an affiliated system corporation without any accounting to the said proprietary corporation). It may also include such line when the actual title to all of the outstanding stocks or obligations rest in a corporation controlled by or controlling the respondent; *but in the case of any such inclusion, the facts of the relation to tire respondent of the corporation holding the securities should be fully set forth in a footnote*. An inactive corporation is one which has been practically absorbed in a controlling corporation, and which neither operates property nor administers its financial affairs; if it maintains an organization it does so only for the purpose of complying with legal requirements and maintaining title to property or franchises.

Class(3) includes all tracks operated under a lease or formal conveyance of less than the grantor's interest in the property, with a specific and unconditional rent reserved. The fact that the lessor does or does not maintain an independent organization for financial purposes is immaterial in the connection.

Class (4) is the same as class (3), except that the rent reserved is conditional upon earnings or other fact.

Class (5) includes all tracks operated and maintained by others but over which the respondent has the right to operated some or all of its trains. In the road of this class, the respondent has no proprietary rights but only the rights of a licensee. Include in this class, also, all main tracks, industrial tracks and sidings owned by noncarrier companies and individuals when the respondent operates over them but does not have exclusive possession of them.

Road held by the respondent as *joint* or *common owner* or a *joint lessee* or under *any joint arrangement* should be shown in its appropriate class and the entry of length should be the entire length of the portion jointly held. The class symbol should have the letter (J) attached.

Road operated by the respondent as agent for another carrier should not be included in this schedule.

Switching and terminal companies leave column (c) (Miles of Branch Lines) blank. They should prepare also the following schedule for tracks operated at cost for joint benefit.

TRACKS OPERATED AT COST FOR JOINT BENEFIT (For Switching and Terminal Companies Only)

| Line No. | Name of owner(s) | Joint or common title holder(s) | Total mileage operated |
|----------|------------------|---------------------------------|------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |

UNION PACIFIC RAILROAD CO.
 SC - 700 ROAD OPERATED AT CLOSE OF YEAR STATE OF IDAHO
 FOR THE YEAR ENDING DECEMBER 31, 2025

| CL. | ROAD | PROPORTION OWNED OR LEASED BY RESPONDENT | M/B | FIRST MAIN | SECOND MAIN | OTHER MAIN | RUNNING TRACK | WAY SWITCHING | YARD SWITCHING | TOTAL |
|-----|------|---|-----|---------------|----------------|---------------|------------------|------------------|-------------------|--------------|
| 1 | UP | VARIOUS 100% OWNED | M | 726 | 124 | 6 | 122 | 42 | 174 | 1,194 |
| 1 | UP | VARIOUS 100% OWNED | B | 142 | - | - | - | 6 | 15 | 163 |
| | | TOTAL CLASS 1 M&B | | 868 | 124 | 6 | 122 | 48 | 189 | 1,357 |
| 1J | UP | VARIOUS 12.5% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 23% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 25% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 33.33% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 37.5% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 40% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 44% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 50% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 62.5% OWNED | M | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 66.6% OWNED | M | - | - | - | - | - | - | - |
| | | TOTAL CLASS 1J M | | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 12.5% OWNED | B | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 25% OWNED | B | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 33.33% OWNED | B | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 50% OWNED | B | - | - | - | - | - | - | - |
| 1J | UP | VARIOUS 66.6% OWNED | B | - | - | - | - | - | - | - |
| | | TOTAL CLASS 1J B | | - | - | - | - | - | - | - |
| | | TOTAL CLASS 1, 1J M&B | | 868 | 124 | 6 | 122 | 48 | 189 | 1,357 |
| 2 | UP | PROPRIETARY COMPANY | M | - | - | - | - | - | - | - |
| 2 | UP | PROPRIETARY COMPANY | B | - | - | - | - | - | - | - |
| | | TOTAL CLASS 2 M&B | | - | - | - | - | - | - | - |
| 3A | UP | VARIOUS LEASED | M | - | - | - | - | - | - | - |
| 3B | UP | VARIOUS LEASED | M | - | - | - | - | - | - | - |
| 3B | UP | VARIOUS LEASED | B | - | - | - | - | - | - | - |
| 4B | UP | VARIOUS LEASED | M | - | - | - | - | - | - | - |
| 4B | UP | VARIOUS LEASED | B | - | - | - | - | - | - | - |
| | | TOTAL CLASS 3, 4 M&B | | - | - | - | - | - | - | - |
| 5 | UP | VARIOUS TRACKAGE RIGHTS | M | 4 | - | - | - | - | - | 4 |
| 5J | UP | VARIOUS TRACKAGE RIGHTS | M | - | - | - | - | - | - | - |
| 5 | UP | VARIOUS TRACKAGE RIGHTS | B | - | - | - | - | - | - | - |
| | | TOTAL CLASS 5 M&B | | 4 | - | - | - | - | - | 4 |
| | | GRAND TOTAL ALL CLASSES | | 872 | 124 | 6 | 122 | 48 | 189 | 1,361 |
| | | OWNED NOT OPERATED | | 41 | - | - | 2 | 29 | 1 | 73 |

SUMMARY STATEMENT OF TRACK MILEAGE WITHIN THE STATE AND OF TITLES THERETO AT CLOSE OF YEAR

(For companies (other than switching and terminal) making operating report)

Entries in columns headed "Added during year" should show net increases. Track which have been permanently abandoned should not be included in columns (n) and (o).

| Line No. | Item (a) | Line Operated By Respondent | | | | | | | | | | | |
|----------|---|-----------------------------|--------------------------|--|--------------------------|------------------------------------|--------------------------|---------------------------------------|--------------------------|--|--------------------------|-----------------------|--------------------------|
| | | Class 1: Line Owned | | Class 2: Line of Proprietary Companies | | Class 3: Line Operated Under Lease | | Class 4: Line Operated Under Contract | | Class 5: Line Operated Under Trackage Rights | | Total Line Operated | |
| | | Added during year (b) | Total at end of year (c) | Added during year (d) | Total at end of year (e) | Added during year (f) | Total at end of year (g) | Added during year (h) | Total at end of year (i) | Added during year (j) | Total at end of year (k) | Added during year (l) | Total at end of year (m) |
| 1 | Miles of Road | | | | | | | | | | | | |
| 2 | Miles of second main track | | | | | | | | | | | | |
| 3 | Miles of all other main tracks | | | | | | | | | | | | |
| 4 | Miles of passing tracks, cross-overs, and turn-outs | | | | | | | | | | | | |
| 5 | Miles of way switching tracks | | | | | | | | | | | | |
| 6 | Miles of yard switching tracks | | | | | | | | | | | | |
| 7 | All tracks | | | | | | | | | | | | |

| Line No. | Item (a) | Line Owned but Not Operated by Respondent | |
|----------|---|---|--------------------------|
| | | Added during year (n) | Total at end of year (o) |
| 1 | Miles of Road | | |
| 2 | Miles of second main track | | |
| 3 | Miles of all other main tracks | | |
| 4 | Miles of passing tracks, cross-overs, and turn-outs | | |
| 5 | Miles of way switching tracks | | |
| 6 | Miles of yard switching tracks | | |
| 7 | All tracks | | |

SC-931 STATISTICS OF RAIL-LINE OPERATIONS -- WITHIN THE STATE

(See page SC-19 for instructions.)

| Line No. | Item (a) | Freight trains (b) | Passenger trains (c) | Total transportation service (d) | Line No. |
|--|---|--------------------|----------------------|----------------------------------|----------|
| 1 | Average mileage of road operated | - | | - | 1 |
| Train-Miles | | | | | |
| 2 | Diesel locomotives | 2,887,237 | | 2,887,237 | 2 |
| 3 | Other locomotives | - | | - | 3 |
| 4 | Total locomotives | 2,887,237 | | 2,887,237 | 4 |
| 5 | Motorcars | - | | - | 5 |
| 6 | Total train-miles | 2,887,237 | | 2,887,237 | 6 |
| Locomotive Unit-Miles | | | | | |
| 7 | Road service | 12,841,841 | | 12,841,841 | 7 |
| 8 | Train switching | 188,038 | | 188,038 | 8 |
| 9 | Yard switching | 533,369 | | 533,369 | 9 |
| 10 | Total locomotive unit-miles | 13,563,248 | | 13,563,248 | 10 |
| Car-Miles (Thousands) | | | | | |
| 11 | Total motorcar car-miles | - | | - | 11 |
| 12 | Loaded time-mileage freight cars | 162,419 | | 162,419 | 12 |
| 13 | Loaded other freight cars | - | | - | 13 |
| 14 | Empty time-mileage freight cars | 124,101 | | 124,101 | 14 |
| 15 | Empty other freight cars | - | | - | 15 |
| 16 | Caboose | - | | - | 16 |
| 17 | Total freight car-miles (lines 12, 13, 14, 15 and 16) | 286,520 | | 286,520 | 17 |
| 18 | Passenger coaches | - | | - | 18 |
| 19 | Combination passenger cars (mail, express, or baggage, etc., with passenger | xx | xx | xx | 19 |
| 20 | Sleeping and parlor cars | - | | - | 20 |
| 21 | Dining, grill and tavern cars | - | | - | 21 |
| 22 | Head-end cars | - | | - | 22 |
| 23 | Total (lines 18, 19, 20, 21 and 22) | - | | - | 23 |
| 24 | Business cars | - | | - | 24 |
| 25 | Crew cars (other than caboose) | - | | - | 25 |
| 26 | Grand total car miles (lines 11, 17, 23, 24 and 25) | 286,520 | | 286,520 | 26 |
| Gross Ton-Miles and Train-Hours in Road Service | | | | | |
| 27 | Gross-ton miles of locomotives and tenders (thousands) | 2,679,041 | | 2,679,041 | 27 |
| 28 | Gross-ton miles of freight-train cars, contents, and cabooses (thousands) | 25,508,306 | | 25,508,306 | 28 |
| 29 | Gross-ton miles of passenger-train cars and contents (thousands) | - | | - | 29 |
| 30 | Train-hours -- Total | 113,044 | | 113,044 | 30 |
| Revenue and Nonrevenue Freight Traffic | | | | | |
| 31 | Tons of revenue freight | xx | xx | 48,417,412 | 31 |
| 32 | Tons of nonrevenue freight | xx | xx | 524,037 | 32 |
| 33 | Total tons revenue and nonrevenue freight | xx | xx | 48,941,449 | 33 |
| 34 | Ton-miles--Revenue freight in road service (thousands) | xx | xx | 12,952,426 | 34 |
| 35 | Ton-miles--Revenue freight in lake transfer service (thousands) | xx | xx | 0 | 35 |
| 36 | Total ton-miles -- Revenue freight (thousands) | xx | xx | 12,952,426 | 36 |
| 37 | Ton-miles--Nonrevenue freight in road service (thousands) | xx | xx | 76,664 | 37 |
| 38 | Ton-miles--Nonrevenue freight in lake transfer service (thousands) | xx | xx | 0 | 38 |
| 39 | Total ton-miles -- Nonrevenue freight (thousands) | xx | xx | 76,664 | 39 |
| 40 | Net ton-miles of freight--Revenue and nonrevenue (thousands) | xx | xx | 13,029,090 | 40 |
| Revenue Passenger Traffic | | | | | |
| 41 | Passengers carried--Total | xx | xx | xx | 41 |
| 42 | Passenger-miles--Total | xx | xx | xx | 42 |
| Train-Miles Work Trains | | | | | |
| 43 | Locomotives | 25,294 | | 25,294 | 43 |
| 44 | Motorcars | - | | - | 44 |
| 45 | Total | - | | - | 45 |

SC-931 STATISTICS OF RAIL-LINE OPERATIONS -- WITHIN THE STATE - Concluded

State hereunder the car-miles made on the lines of the respondent within the State by privately owned freight cars and included in the items above given

| Line No. | Item (a) | Freight trains (b) | Passenger trains (c) | Total transportation service (d) | Line No. |
|----------|-------------------------|--------------------|----------------------|----------------------------------|----------|
| 46 | Loaded freight cars | 48,983,430 | | 48,983,430 | 46 |
| 47 | Empty freight cars | 15,645,951 | | 15,645,951 | 47 |
| 48 | Sum of loaded and empty | 64,629,381 | | 64,629,381 | 48 |

INSTRUCTIONS CONCERNING SCHEDULE 931 ON PAGE SC-18

1. Give the various statistical items called for concerning the rail-line operations of respondent's road during the year. Train-miles, car-miles and other particulars are to be reported in accordance with the classification of train-miles and car-miles prescribed in the Uniform System of Accounts for Railroad Companies (Mileage Accounts 800 to 805 and 820 to 825). Locomotive unit-miles should include all miles made by each locomotive unit.
2. Time-mileage freight cars, as used herein, refers to freight cars other than cabooses owned or held under lease arrangements by U.S. class I line-haul railroads, whose interline rental is settled on a per diem and line haul basis under "Code of Car Hire Rules" or would be so settled if used by another railroad.
3. Line No. 1 includes miles of road operated under trackage rights.
4. All statistics should be reported in whole numbers unless otherwise indicated in thousands. For gross ton-miles compute from conductors' or dispatchers' train reports weight in tons (2,000 pounds). Line 27 includes weight of all locomotive units moved one mile in transportation trains. Ton-miles of motorcars should be excluded. Lines 28 and 29 represent tons behind locomotive units (cars and contents, company-service equipment and cabooses) moved one mile in transportation trains. Include ton-miles of exclusive work service equipment and motorcars moving in transportation trains. Use 150 pounds as the average weight per passenger and four tons as the average weight of contents of each head-end car.
5. Line No. 35 should represent the ton-miles of revenue freight in water transfer service on the Great Lakes involving a rail-line haul, the revenue from which is includible in account No. 101, which was moved on the basis of lawful local tariff rates, the revenue from which is creditable to account No. 113, "Water transfers," should be excluded. Line 36, Total ton-miles--Revenue freight, should correspond to ton-miles reported on Form OS-B., Item 2.
6. For net ton-miles, Line 40, compute from conductors' train reports. This item represents the number of tons of revenue and non-revenue freight moved one mile in transportation trains. Include a reasonable proportion of the freight of exclusive work equipment moved one mile. Include net ton-miles in motorcar trains. Exclude LCL shipments handled in mixed baggage-express cars.
7. The mileage of company service equipment, designed exclusively for work service and moved in transportation trains, should be classed as loaded freight car-miles.
8. Highway vehicle operations should not be included in Schedule 931 but particulars thereof given in a footnote below.

Footnotes and remarks

SC-941. REVENUE FREIGHT CARRIED DURING THE YEAR - WITHIN THE STATE*

Give the particulars called for concerning the respondent's freight traffic statistics during the year, compiled in accordance with the Interstate Commerce Commission's Order of September 13, 1963, in the Matter of Freight Commodity Statistics.

Special attention is here directed to the following provisions of the said order:

Carload and L.C.L. Traffic Denied. Codes 01 through 46 shall include only carload traffic. All shipments weighing less than 10,000 pounds shall be included in code 47, "Small Packaged Freight Shipments."

A "carload" for the purpose of this order shall consist of a shipment of not less than 10,000 pounds of one commodity. A mixed carload for the purpose of this order shall be treated as a carload of that commodity which forms the major portion of the shipment in weight. If a single shipment is loaded into more than one car, each car used shall be reported as a carload. If more than one "carload" shipment is loaded into one car, each shipment shall be reorted separately as a carload.

"Originating on respondent's road" means: (a) Shipments originating directly on respondent's road; (b) shipments received from water lines and highway motor truck lines, except when identi-

fied as having had previous rail transportation; © shipments which received first line haul on respondent's road, but originated on switching lines connecting directly or indirectly with respondent's road; (d) import traffic received from water carriers, and traffic from outlying possessions the United States; (e) outbound freight which has been accorded transit privileges.

"Terminating on respondent's road" means: (a) Shipments terminating directly on respondent's road; (b) shipments delivered to water lines and highway motor truck lines, except when identified as to receive further rail transportation; © shipments which receive last line haul on respondent's road, but are delivered to switching road connecting directly or indirectly with respondent's road; (d) export traffic delivered to water carriers and shipments to outlying possessions of the United States.

"Piggyback traffic" is classified in the applicable commodity code if the commodity can be identified; where the commodity cannot be identified, classify in code 46.

Code 44, "Freight Forwarder Traffic," includes freight traffic in carloads shipped by or consigned to any forwarder holding a permit under Part IV of the Interstate Commerce Act.

| Code | Commodity (a) | Revenue Freight Originating on Respondent's Road Within the | | All Other Revenue Freight Within the State | | Total Revenue Freight Carried Within the Sate | | Total Revenue Freight Terminating on Respondent's Road Within the State | |
|------|--|---|-------------------------------|--|-------------------------------|---|-------------------------------|---|-------------------------------|
| | | Number of carloads | Number of tons (2,000 pounds) | Number of carloads | Number of tons (2,000 pounds) | Number of carloads | Number of tons (2,000 pounds) | Number of carloads | Number of tons (2,000 pounds) |
| | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 01 | Farm products | | | | | | | | |
| 08 | Forest products | | | | | | | | |
| 09 | Fresh fish and other marine products | | | | | | | | |
| 10 | Metallic ores | | | | | | | | |
| 11 | Coal | | | | | | | | |
| 13 | Crude PETRO, NAT gas and NAT GSLN | | | | | | | | |
| 14 | Nonmetallic minerals except fuels | | | | | | | | |
| 19 | Ordnance and accessories | | | | | | | | |
| 20 | Food and kindred products | | | | | | | | |
| 21 | Tobacco products | | | | | | | | |
| 22 | Textile Mill Products | | | | | | | | |
| 23 | Apparel and other finished textile PRD. INC knit | | | | | | | | |
| 24 | Lumber and wood products, except furniture | | | | | | | | |
| 25 | Furniture and fixtures | | | | | | | | |
| 26 | Pulp, paper and allied products | | | | | | | | |
| 27 | Printed matter | | | | | | | | |
| 28 | Chemicals and allied products | | | | | | | | |
| 29 | Petroleum and coal products | | | | | | | | |
| 30 | Rubber and miscellaneous plastic products | | | | | | | | |
| 31 | Leather and leather products | | | | | | | | |
| 32 | Stone, Clay, Glass & Concrete Prd | | | | | | | | |
| 33 | Primary metal products | | | | | | | | |

| | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|
| 34 | Fabr Metal Prd. Exe Ordn. Machy & Transp | | | | | | | | |
| 35 | Machinery, except electrical | | | | | | | | |
| 36 | Electrical machinery, equipment, and supplies | | | | | | | | |
| 37 | Transportation equipment | | | | | | | | |
| 38 | Instruments, PHOT and optical GD watches and clocks | | | | | | | | |
| 39 | Miscellaneous products of manufacturing | | | | | | | | |
| 40 | Waste and scrap materials | | | | | | | | |
| 41 | MISC freight shipments | | | | | | | | |
| 42 | Containers, shipping, returned empty | | | | | | | | |
| 44 | Freight forwarder traffic | | | | | | | | |
| 45 | Shipper association or similar traffic | | | | | | | | |
| 46 | Misc Mixed shipment Exc Fwdr & Shpr Assn | | | | | | | | |
| | Grand Total, Carload Traffic | | | | | | | | |
| 47 | Small packaged freight shipments | | | | | | | | |
| 48 | Hazardous waste | | | | | | | | |
| 49 | Sulfur; Molten class 9 Na2448 pg III Sul | | | | | | | | |
| 50 | Bulk shipments (boxcars) | | | | | | | | |
| | Grand Total, Carload and LCL Traffic | | | | | | | | |

*Not required from switching and terminal companies

† Trans-State traffic may be given in a footnote without subdivision by commodities, but if possible by direction of movement.

Note. - Gross charges for protective services to perishable freight, without deduction for any proportion thereof credited to account No. 101, "Freight

(a) Charges for services for the protection against heat _____ \$ _____

(b) Charges for services for the protection against cold _____ \$ _____

ABBREVIATIONS USED IN COMMODITY DESCRIPTIONS

ASSN _____ Association
 EXC _____ Except
 FABR _____ Fabricated
 FWDR _____ Forwarder
 GD _____ Goods
 GSLN _____ Gasoline

INC _____ Including
 LCL _____ Less than carload
 MACHY _____ Machinery
 MISC _____ Miscellaneous
 NAT _____ Natural
 ORDN _____ Ordnance

PETRO _____ Petroleum
 PHOT _____ Photographic
 PRD _____ Products
 SHPR _____ Shipper
 TRANSP _____ Transportation

Form #941-STCC

Idaho

| COMMODITY CODE | ORIGINATING | | ALL OTHER | | TOTAL MOVES | | TERMINATING | |
|-------------------|---------------|------------------|----------------|-------------------|----------------|-------------------|----------------|-------------------|
| | UNITS | TONS | UNITS | TONS | UNITS | TONS | UNITS | TONS |
| 01 | 12,501 | 1,187,921 | 95,165 | 8,608,525 | 107,666 | 9,796,446 | 20,032 | 2,089,576 |
| 08 | - | - | 8 | 69 | 8 | 69 | - | - |
| 09 | - | - | 90 | 4,493 | 90 | 4,493 | - | - |
| 10 | - | - | 4,619 | 253,182 | 4,619 | 253,182 | 99 | 7,288 |
| 11 | 2 | 205 | 300 | 29,966 | 302 | 30,171 | 191 | 18,905 |
| 13 | - | - | 13 | 989 | 13 | 989 | - | - |
| 14 | 23,260 | 2,698,706 | 7,200 | 662,003 | 30,460 | 3,360,709 | 27,564 | 3,136,759 |
| 19 | - | - | 273 | 4,088 | 273 | 4,088 | 2 | 32 |
| 20 | 25,778 | 2,330,964 | 60,710 | 4,727,484 | 86,488 | 7,058,448 | 16,663 | 1,700,543 |
| 22 | - | - | 677 | 11,167 | 677 | 11,167 | 7 | 119 |
| 23 | - | - | 19,413 | 269,183 | 19,413 | 269,183 | 208 | 3,074 |
| 24 | 5,173 | 480,031 | 30,531 | 2,617,020 | 35,704 | 3,097,051 | 3,136 | 298,830 |
| 25 | - | - | 4,513 | 61,244 | 4,513 | 61,244 | 41 | 563 |
| 26 | 101 | 9,304 | 25,175 | 1,249,886 | 25,276 | 1,259,190 | 2,798 | 213,080 |
| 27 | - | - | 249 | 4,236 | 249 | 4,236 | 1 | 21 |
| 28 | 12,906 | 1,245,601 | 140,736 | 13,722,562 | 153,642 | 14,968,163 | 23,452 | 2,260,352 |
| 29 | 23 | 1,915 | 19,662 | 1,568,493 | 19,685 | 1,570,408 | 6,072 | 546,428 |
| 30 | 61 | 5,350 | 14,656 | 197,623 | 14,717 | 202,973 | 310 | 8,280 |
| 31 | - | - | 278 | 1,924 | 278 | 1,924 | - | - |
| 32 | 5 | 540 | 13,967 | 1,301,041 | 13,972 | 1,301,581 | 3,523 | 381,717 |
| 33 | 91 | 9,026 | 10,480 | 858,380 | 10,571 | 867,406 | 841 | 72,978 |
| 34 | 1 | 160 | 2,404 | 37,180 | 2,405 | 37,340 | 16 | 317 |
| 35 | 3 | 55 | 8,779 | 140,802 | 8,782 | 140,857 | 121 | 2,260 |
| 36 | 1 | 95 | 9,647 | 143,608 | 9,648 | 143,703 | 69 | 1,819 |
| 37 | 1,968 | 8,514 | 48,761 | 816,561 | 50,729 | 825,075 | 2,579 | 15,495 |
| 38 | - | - | 639 | 7,891 | 639 | 7,891 | 9 | 94 |
| 39 | - | - | 2,381 | 24,701 | 2,381 | 24,701 | 24 | 219 |
| 40 | 1,581 | 123,372 | 5,652 | 396,861 | 7,233 | 520,233 | 1,461 | 148,293 |
| 41 | - | - | 1,241 | 20,465 | 1,241 | 20,465 | 12 | 710 |
| 42 | 141 | 7 | 80,486 | 60,751 | 80,627 | 60,758 | 3,367 | 437 |
| 43 | - | - | 3 | 60 | 3 | 60 | - | - |
| 44 | - | - | 2 | 28 | 2 | 28 | - | - |
| 45 | - | - | 2 | 36 | 2 | 36 | - | - |
| 46 | 1,774 | 45,279 | 164,660 | 2,383,664 | 166,434 | 2,428,942 | 2,375 | 33,278 |
| 47 | - | - | 1,420 | 22,067 | 1,420 | 22,067 | 12 | 198 |
| 48 | 17 | 1,390 | 1,123 | 60,726 | 1,140 | 62,116 | 99 | 9,364 |
| 50 | - | - | 1 | 19 | 1 | 19 | - | - |
| TOTAL | 85,387 | 8,148,435 | 775,917 | 40,268,977 | 861,304 | 48,417,412 | 115,084 | 10,951,028 |

SC-760. GRADE CROSSING - WITHIN THE STATE

A - Railroad with Railroad

A crossing of a railroad with a railroad means the intersection of all the tracks on one right-of-way with all of the tracks on another right-of-way, whether or not owned or operated by the same company: thus, the intersection of one double-track line with another double-track line shall be reported as one crossing. Each such crossing shall be reported only by the carrier who performs the actual maintenance of the signal or interlocking protection if so provided, or by the carrier who maintains the crossing frogs where no protection exists. The carrier which actually performs the maintenance shall be the reporting carrier, even though other party, or parties, assume a part of all of the expense of such maintenance. Where portions of the apparatus are maintained by two or more companies, as, for example, the condition where one crossing frog is maintained by one company and the second frog by the other company, agreement should be made between carriers as to which shall report. Report should be made of each crossing, whether main line, branch line, or switching tracks are involved, so long as separate rights-of-way are involved, regardless of whether or not the rights-of-way involved are owned or leased by the same company. A cross-over from

one track to another on the same right-of-way, or the use of a crossing frog from the intersection of two tracks in the same right-of-way, is not to be considered as a crossing in this connection. If one right-of-way intersects two or more rights-of-way in the same vicinity, a separate crossing shall be reported for each such intersection, even though all are controlled by one interlocking plant. In such case, this fact should be explained in a footnote in order that the interlocking plant may not be counted more than once.

The term "Protection" as used in the connection should include all signaling or derailing devices which may restrict the use of the crossing by either carrier. It shall not include stationary or other cautionary signs which merely indicate the proximity of a crossing. Where crossings are protected by more than one of the types of protection shown in columns (b) to (i) inclusive, the kind of protection, etc., should be reported in only one classification and that of the more elaborate type.

| Line No. | Number of crossings (a) | Interlocking (b) | Automatic signals (auto-matic interlocking) (c) | Derails on one line, no protection on other (d) | Hand-operated signals, without interlocking (e) | Gates (f) | Total specially protected (g) | Total not specially protected (h) | Grand total (i) |
|----------|---|------------------|---|---|---|-----------|-------------------------------|-----------------------------------|-----------------|
| 1 | Number at beginning of year | | | | | | | | |
| 2 | Crossing added: New crossings | | | | | | | | |
| 3 | Change in protection | | | | | | | | |
| 4 | Crossings eliminated: Separation of grade | | | | | | | | |
| 5 | Change in protection | | | | | | | | |
| 6 | Other causes | | | | | | | | |
| 7 | Number at close of year | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |

SC-760. GRADE CROSSING - WITHIN THE STATE - Continued

B - Railroad With Highway

1. A highway grade crossing is to be regarded as a single crossing of all of the tracks within the adjacent owned or leased right(s) of way of the railroad(s) at the point of intersection with a publicly maintained highway, street or avenue at the same grade to the extent that the tracks are located within the limits of a single set of grade crossing signs or protective devices having an integrated set of actuating circuits.

2. Not to be included are crossings of tracks with private roads leading to or within industrial plants, or with other roads or driveways not dedicated to public use. All crossings of tracks at grade with public roads and streets should be included if any railroad operations are conducted thereover by the reporting company whether or not the track is located on railroad right-of-way.

3. A private grade crossing which becomes public during the year should be reported as a new grade crossing. A grade crossing of a dual or multi-lane highway should be reported as one crossing. In the classification of protection, a crossing having more than one of the classes of protection listed below should be reported once only, using the furthest left column that applies. To avoid

duplicate reporting of jointly owned, jointly maintained or jointly used crossings, one railroad shall be designated the reporting road by mutual agreement of the interested parties.

4. In columns (b) and (c), include grade crossings with or without audible signals. In columns (d) and (e) include grade crossings with or without any type of audible or visible supplemental device. Exclude from columns (f) and (g) those crossings where train movement is protected only by a member of the train crew. Audible signals reportable in column (h) include any train-actuated bell, whistle, siren or other audible device located adjacent to the crossing. Other, automatic signals reportable in column (i) include wigwags. Highway Traffic Signals or special types of train-actuated devices with or without audible supplements. Include in column (l), in addition to "Railroad Crossing" crossbuck, any other static sign (except "Number of Tracks" sign) or any non-train-actuated signal such as amber continuous-flashing lights. In column (m) report other than railroad crossbuck. Totals in column (o), lines 9 and 10 should be equal, resulting in no change in the total number of crossings.

| Line No. | Item of Annual Change (a) | Automatic gates with flashing lights (b) | Automatic flashing light signals (c) | Gates manually | | Watchmen only | | Audible signals only (h) | Other automatic signals (i) | Total indicating warning of train approach (j) | "Railroad Crossing" crossbuck signs only (k) | Crossbuck signs with other fixed signs (l) | Other fixed signs only (m) | No signs or signals (n) | Total crossings at grade (o) | |
|----------|--|---|---|-------------------------|-----------------------------------|-------------------------|-----------------------------------|-----------------------------|--------------------------------|---|---|---|-------------------------------|----------------------------|---------------------------------|--|
| | | | | 24 hours per day (d) | Less than 24 hours per day (e) | 24 hours per day (f) | Less than 24 hours per day (g) | | | | | | | | | |
| 1 | Number at beginning of year | | | | | | | | | | | | | | | |
| 2 | Added: By new, extended or relocated highway | | | | | | | | | | | | | | | |
| 3 | By new, extended or relocated railroad | | | | | | | | | | | | | | | |
| 4 | Total added | | | | | | | | | | | | | | | |
| 5 | Eliminated: By closing or relocation of highway | | | | | | | | | | | | | | | |
| 6 | By relocation or abandonment of railroad | | | | | | | | | | | | | | | |
| 7 | By separation of grades | | | | | | | | | | | | | | | |
| 8 | Total eliminated | | | | | | | | | | | | | | | |
| 9 | Changes in protection: Number of each type added | | | | | | | | | | | | | | | |
| 10 | Number of each type deducted | | | | | | | | | | | | | | | |
| 11 | Net of all Changes | | | | | | | | | | | | | | | |
| 12 | Number at close of year | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
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**MEMORANDA
(FOR USE OF STATE COMMISSION ONLY)**

VERIFICATION

The foregoing report shall be verified by the oath of the officer having control of the accounting of the respondent. It should be verified also by the oath of the president or other chief officer of the respondent, unless the respondent states on the last preceding page of this report that such chief officer has no control over the accounting of the respondent. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

(To be made by the officer having control over the accounting of the respondent)

State of Nebraska

ss:

County of Douglas

Carrie Powers

(Insert here name of the affiant)

makes oath and says that he is

Vice President, Controller, and Chief Accounting Officer

(Insert here the official title of the affiant)

Of

Union Pacific Railroad Company

(Insert here the exact legal title or name of the respondent)

that it is his or her duty to have supervision over the books of accounts of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Surface Transportation Board, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business affairs of the above-named respondent during the period of time from and including

January 1, 2025 to and including December 31, 2025

Carrie Powers
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this 31st day of March, 20 26

My commission expires May 11, 2026



Sarah Loeffler
(Signature of officer authorized to administer oaths)

SUPPLEMENTAL OATH

(By the president or other chief officer of the respondent)

State of _____

ss:

County of _____

makes oath and says that he (she) is

(Insert here name of the affiant)

(Insert here the official title of the affiant)

Of

(Insert here the exact legal title or name of the respondent)

that he or she has carefully examined the foregoing report; that he or she believes that all statements of fact contained in the said report are true, and that the said report is a correct and complete statement of the business and affairs of the above-named respondent and the operations of its property during the period of time from and including January 1, 2025 to and including December 31, 2025

(Signature of affiant)

Subscribed and sworn to before me, a Notary Public in and for the State and county above named, this _____ day of _____, 20 _____.

My commission expires _____

(Signature of officer authorized to administer oaths)