

Appendix H

The passenger portion of common expenses presents more of a problem. Common expenses are those which involve an element of both passenger service and freight service, but neither can be identified individually. One of the best examples of common expense is maintenance of track which is used both by passenger trains and freight trains. The wear and tear which gives rise to the expense is caused by the passage of both freight and passenger trains but when repair is made, it is not possible to say exactly how much applies to the use made of the track by each service. Another example of common expense is a switching locomotive and crew which is used part of the time to switch passenger cars and part of the time to switch freight cars. The locomotive may alternate between the freight switching and the passenger switching several times during a single day and, as a result, it is extremely difficult to determine how much of the operating expense of the switching locomotive applies to each service.

Other expenses which fall into this category and are equally difficult to divide are such items as wages of train dispatchers, yard switch and signal tenders, yardmasters and yard clerks, yard conductors and brakemen, all of whom may alternate their activities between freight